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Education

Annual Report
2010-2011

Government of Alberta

Extracts from this report are available on Alberta Education's website at
www.education.alberta.ca/department/annualreport.aspx

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Education

Annual Report

2010-2011

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 Ministries.

The annual report of the Government of Alberta contains Ministers' accountability statements, the consolidated financial statements of the Province and *The Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

This annual report of the Ministry of Education contains the Minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry including the Department of Education and the Alberta School Foundation Fund, for which the Minister is responsible,
- the individual financial statements of the school jurisdictions presented in summary form as of their fiscal year end, August 31, 2010, in the Other Information section,
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report, and
- financial information relating to accountable organizations and trust funds, which includes the Alberta Teachers' Retirement Fund and school jurisdictions in the public education system (public, separate and Francophone regional authorities and charter schools).

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2011, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at June 10, 2011 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original signed by

Dave Hancock, Q.C.
Minister of Education

Message from the Minister

Since 2008, the ministry has been working to develop a policy framework to guide the transformation of Early Childhood Services to Grade 12 education in Alberta into one that focuses on opportunity, fairness, citizenship, choice and diversity. In June 2010, the Inspiring Education Steering Committee released a report built on extensive consultation with Albertans. The report stressed that *engaged thinking, ethical citizenship* and *entrepreneurial spirit* are the three qualities and abilities that must be fostered in every student. In addition to setting out these qualities and abilities, the Steering Committee's report outlined education policy shifts required to support a new vision for education, and the guiding principles that will help shape the future of education in Alberta. It also examined the broad implications for governance and leadership in education.

In June 2010, the ministry released the *Inspiring Action on Education* discussion paper. From July to October the public was engaged in online discussions using Transformation Guides and through the integrated use of social media. A Minister's Forum on Inspiring Action was held in October 2010 with over 100 participants from across the education sector, as well as representatives from community and business organizations. The feedback at the forum complemented the perspectives of the thousands of Albertans who contributed to Inspiring Education. Based on feedback from the Inspiring Action online engagement and the Minister's Forum, the ministry completed a draft Education Act for tabling in the Legislature.

Alberta Education also moved forward on creating a truly inclusive education system in which all children have the opportunity to succeed to the best of their abilities. The ministry began this process by implementing the recommendations contained in the *Setting The Direction* framework. These included providing improved learning and teaching resources, more professional development for teachers and educational assistants, and developing a responsive service delivery model that would provide wrap-around services to support all students. Alberta Education continues to work with its partner ministries, Health and Wellness, and Children and Youth Services, to implement these recommendations.

The Early Child Development Mapping Initiative is providing a better understanding of the relationships between children's development and the support and resources available in their communities. By understanding what influences healthy child development, government, families and communities can work together to ensure our young children are provided with the kinds of experiences that support positive preschool development. The initiative is also gathering information about local facilities, programs and services available for young children. Families, school authorities and communities can then use the information to build the best possible programs, facilities and services to help young children develop to their full potential.

Positive progress is being made in implementing the Memorandum of Understanding for First Nations Education in Alberta, developed by the Government of Alberta, the Government of Canada and the Assembly of Treaty Chiefs of Alberta. Work has begun on four priority areas including:

- establishing an Independent Knowledge and Wisdom Centre
- undertaking a comparative funding analysis
- identifying ways to address issues related to tuition/service agreements
- developing a data sharing protocol

In addition, the First Nations, Metis and Inuit (FNMI) Education Partnership Council has approved an action plan for ensuring FNMI students are ready and able to learn, engaging parents and families to support children and youth, and focusing on teacher education. A Working Group with representatives from the Ministries of Education, Advanced Education and Technology, and Aboriginal Relations, Treaties 6, 7 and 8, the Metis Nation of Alberta, and the Metis Settlements General Council has begun implementing the action plan strategies.

The inquiry team looking into concerns over student learning outcomes and matters related to governance at Northland School Division has completed a year long review. The review involved local school committee members, school division staff, administration, teachers, parents, students, and the local community. The inquiry team released a report in January 2011 urging Northland to implement an improvement strategy that focuses on three central priorities:

- English and Aboriginal language and numeracy development
- improving student attendance
- strengthening parental engagement with schools by improving communication and trust

I have established a team to address the question of community engagement – how we create and build the Northland's communities' value for education and engage them in addressing the issues identified in the inquiry.

I am pleased to be able to report that Alberta's students continue to rank among the best in Canada and the world based on the results of the 2009 Programme for International Student Assessment (PISA). Alberta students placed second in the world in reading and scientific literacy, and eighth in mathematical literacy. In reading, the major focus of the 2009 PISA study, Alberta students achieved the highest average score in Canada. Internationally, Alberta's reading literacy results were among the very highest scoring nations, second only to Shanghai, China and tied with South Korea, Finland, and Hong Kong, China.

While I am pleased that Alberta has continued to rank high globally, we have seen some decline in our reading and mathematical literacy scores. Through *Inspiring Action*, Alberta has identified literacy and numeracy as areas of primary importance and will continue to develop and implement programs such as our Provincial Literacy Framework.

I have every confidence that our education system will continue to be one of the best in the world. We will achieve that goal through the transformation of our system into one that will better meet the needs of the 21st century student. Parents, students, teachers, administrators, trustees and the general public all have a role to play in achieving the transformation our education system requires.

Original signed by

Dave Hancock, Q.C.
Minister of Education

Management's Responsibility for Reporting

The Ministry of Education includes:

- the Department of Education
- the Alberta School Foundation Fund
- the Alberta school jurisdictions.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Education. Under the direction of the Minister, I oversaw the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- Reliability – Information agrees with the underlying data and the sources used to prepare it.
- Understandability and Comparability – Current results are presented clearly in accordance with the stated methodology and are comparable with previous results.
- Completeness – Performance measures and targets match those included in Budget 2010.

As Deputy Minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the Province under ministry administration;
- provide Executive Council, the President of Treasury Board, the Minister of Finance and Enterprise and the Minister of Education information needed to fulfill their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities within the ministry.

Original signed by

Keray Henke
Deputy Minister
June 10, 2011

Results Analysis

Ministry Overview

The Ministry of Education, for which the Minister of Education is accountable, consists of the Department of Education, the Alberta School Foundation Fund and school jurisdictions. School jurisdictions include public and separate school boards, Francophone regional authorities and charter schools.

These school jurisdictions, along with accredited private schools, provide programs for students in the province's Early Childhood Services (ECS) to Grade 12 education system in accordance with the *School Act*. The information that follows in this section describes the functions and purposes of the Department of Education and the Alberta School Foundation Fund in more detail.

Department of Education

With students' varied learning needs as its central focus, Alberta Education leads an ECS to Grade 12 education system that provides the foundation of knowledge and skills needed to prepare Alberta children and youth for lifelong learning, work and citizenship. In 2010-11, over 589,000 young Albertans were enrolled in ECS to Grade 12 education across the province.

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E-mail: edc.communications@gov.ab.ca
Website: www.education.alberta.ca/home.aspx

Department Organization

The Department of Education is divided into five organizational units reporting to the Deputy Minister.

Learning Supports and Information Management Division

The Learning Supports and Information Management Division provides strategic leadership to support school authorities in their implementation of ministry programs and policies to meet the diverse learning needs of children and youth. The Division coordinates the provincial school capital plan and provides support to school authorities with respect to school infrastructure. It works with school authorities to research, plan and implement effective and innovative uses of technology for teaching and learning. Improving the academic achievement of Alberta's First Nations, Métis, and Inuit students is a key focus for the Division in cooperation with stakeholders, other ministries and school jurisdictions.

The Division conducts reviews and monitors school authorities for compliance with ministry requirements. It works with stakeholders, other ministries and other jurisdictions across Canada to support the implementation of programs, policies and initiatives for pre-school children and K-12 students. The Division produces and distributes learning, teaching and support resources including alternate format resources (Braille, audio, large print) and specialized equipment for students with visual impairment or perceptual disabilities. In addition, the Division develops and manages information and technology systems to collect, analyze and report data used to support decision making and analysis within the ministry and the ECS to Grade 12 education system.

Education Program Standards and Assessment Division

The Education Program Standards and Assessment Division provides strategic leadership in setting provincial standards and guidelines for student-centred curriculum which includes competencies for living, learning and working in the 21st century. As it relates to the Division's work, "curriculum" encompasses provincial programs of study, the associated assessment tools, as well as learning and teaching

resources in both English and French. The Division also leads the ministry's international education program and provides direct field services support for francophone regional authorities. The Division is exploring ways in which curriculum can better address diverse learner needs, including how technology can change the ways in which students engage in their education and how learning opportunities with flexible timing and pacing in a range of learning environments could benefit learners.

Specifically, the Division is focused on setting standards for provincial Programs of Study and acquiring/developing/authorizing learning and teaching resources for Kindergarten to Grade 12, developing, administering and reporting results on provincial assessments, overseeing the International Education Strategy, as well as providing advice and direction on international policy options, and negotiating Federal Provincial agreements and managing programs in support of French first and second language learning in the province.

Strategic Services Division

Strategic Services Division provides leadership and corporate support focused on policy, legislation, research, strategic and operational planning, reporting, and public engagement, as well as project, risk and records management. The Division is responsible for developing and implementing ministry budget estimates and financial statements, allocating funding to public and private school authorities, monitoring school authority financial health, financial management, and collaborating with school authorities on finance and governance issues.

The Division also leads the ministry's involvement in the Council of Ministers of Education, Canada and international initiatives such as the Organization for Economic Co-operation and Development Education Policy Committee.

People and Research Division

People and Research Division develops strategies to build capacity that will strengthen and promote the highest quality education sector workforce possible. The Division develops strategic policy recommendations related to human resource management, education sector workforce planning and research, student engagement, teacher and leadership development, and teacher certification programs.

The Division mobilizes research to enable evidenced based decisions. The Division also creates maintenance of standards related to certificated teachers, school and school system leadership and internal human resources practices. As well, the Division provides strategic advice and direction to the education sector for emergency and pandemic planning, and implements the Alberta Public Service Workforce Plan to attract, develop and engage employees.

Communications Branch

The Communications Branch enhances Albertans' awareness of ministry achievements and initiatives and provides strategic communications advice, communications planning and media relations to the program areas of the department.

Alberta School Foundation Fund

The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta and education mill rates established by the Lieutenant Governor in Council. These monies, along with those from provincial general revenues, are allocated on a fair and equitable basis to school boards.

For more information, phone (780) 427-2285.
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Review Engagement Report

AUDITOR GENERAL *Alberta*

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as "Reviewed by Auditor General" in the *Ministry of Education's 2010-11 Annual Report*. These performance measures are the responsibility of the Ministry and are prepared based on the following criteria:

- Reliability – Information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability – Current results are presented clearly in accordance with the stated methodology and are comparable with previous results.
- Completeness – Performance measures and targets match those included in Budget 2010.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to my Office by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on the performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the "Reviewed by Auditor General" performance measures in the Ministry's 2010-11 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.

[Original signed by Merwan N. Saher, CA]

Auditor General

June 1, 2011

Edmonton, Alberta

Performance Highlights

Overall, the education system is continuing to perform well. Satisfaction with both the quality of K-12 education and that students are receiving a solid grounding in core subjects remains high (86 per cent and 88 per cent respectively). Of the twenty-two performance measures that have targets, fourteen of the targets for 2010-11 were met or exceeded.

While the high school completion rate has levelled off at 79 per cent, the annual dropout rate of students ages 14 to 18 has improved for the last three years to 4.2 per cent, exceeding the target for 2010-11. A comparison with the previous two years indicates results have improved for many school jurisdictions throughout the province.

Over the same period, the post-secondary transition rate of students within six years of entering grade 10 has remained stable at approximately 60 per cent.

Two other key indicators at the high school level have shown significant one-year increases. The eligibility rate of students for High School Scholarships has increased to over 69 per cent and the diploma examination participation rate has increased to 56 per cent in the current year.

Survey results indicate that satisfaction with students' opportunity to receive a broad program of studies has increased over time and is now well over 80 per cent. As well, overall agreement that schools are safe and caring continues to be very high (93 per cent).

While agreement that students are well prepared for citizenship has been high and stable in recent years (88 per cent in 2010-11), satisfaction that students are taught the attitudes and behaviours that will make them successful at work when they finish high school has been lower (68 per cent).

Four survey measures did not achieve their targets. Three of these measures dealt with student/stakeholder input being considered, respected and valued at all three levels of the education system; leadership at all three levels effectively supporting and facilitating teaching and learning; and the improvement of the education system over the past three years.

Another challenge for the K-12 education system is the substantial gap between results for self-identified First Nations, Métis and Inuit (FNMI) students and results for all students. The most recent results on key outcome measures for FNMI students (with corresponding rates for all students in brackets) were: high school completion rate, 45.0 per cent (79.0 per cent); post-secondary transition rate, 31.2 per cent (59.6 per cent); and annual dropout rate, 10.4 per cent (4.2 per cent).

Some of the FNMI indicators do show improvement, however. In tandem with all students in the province, the diploma examination participation rate and the Full Time/Part Time scholarship eligibility both have shown a significant single-year increase. There has also been a significant one-year improvement in the FNMI dropout rate, although it is still more than twice the rate for all students in the province.

The department is engaged in promoting innovative and collaborative ways to address the challenges facing FNMI students and in improving FNMI student success.

Note: Results related to 2011 Provincial Achievement Test and Diploma Exam measures are not included in this report due to the change in the release date from September to June. This has resulted in data not being available for the four measures related to Provincial Achievement Test and Diploma Examination results.

Financial Highlights

- School board and ministry spending (excluding adjustments for unfunded pension liabilities) increased by $256.5 million or 4.0 per cent. The instruction program (teacher salaries/benefits, services and supplies) increased 3.2 per cent, operations and maintenance increased 6.8 per cent and student transportation increased 1.2 per cent.
- Opened eighteen new metro schools ahead of schedule, related to Phase I of the Alberta Schools Alternative Procurement program, in August 2010. Construction on Phase II commenced April 1, 2010; these ten schools are now 44 per cent complete. Construction began on four Phase II high schools in December 2009; they are now 52 per cent complete.
- Continued the Workforce Planning Initiative at a cost of $7.9 million. Introduced the *Career and Technology Studies Bridge to Teacher Certification Program* as part of this initiative, allowing certified specialists to gain teaching qualifications.
- Implemented several cost containment initiatives saving about $12 million: re-phasing of the new student information system; re-phasing technology upgrades; re-scheduling some curriculum development; reassessing the need for print and digital resources; increasing efficiencies over travel and hosting expenses; and a hiring freeze.
- Honored our commitment to provide teacher salary increases of 5.99 per cent effective September 1, 2009 and 2.92 per cent effective September 1, 2010. Contributions for current service to the teachers' pension plan increased by $39.4 million or 17.0 per cent.
- Continued the Early Learning Strategy at a cost of $9.3 million to support Alberta school districts and communities with information about their preschool populations. This project will help Alberta communities assess their children's state of development prior to entering an Early Childhood Services program, their children's readiness to participate in and benefit from school activities (i.e., developmental readiness), reveal differences in their children's development across neighbourhoods, and assess how well their communities are doing in supporting young children and families.

Performance Measures Summary Table

Selecting measures and setting targets to assess, report and improve upon the performance of the Early Childhood Services to Grade 12 education system is key to being accountable for results. The performance measures and targets for 2010-11 are established in the Ministry of Education business plan for 2010-13. The table below presents a summary of performance measures reported in the Results Analysis section pages 19 - 79, including:

- 2010-11 target and most recent results
- change over time (5 year trend).

Core Business/Goal/Performance Measure		Prior Years' Results				Target	Current Actual
Lead and support the education system so that all students are successful at learning							
1 High quality learning opportunities							
1.a Overall satisfaction with the quality of basic education[1]		85% 2006-07	84% 2007-08	87% 2008-09	86% 2009-10	**88%**	86% 2010-11
1.b* Overall satisfaction that students receive a solid grounding in core subjects		84% 2006-07	82% 2007-08	86% 2008-09	85% 2009-10	**87%**	85% 2010-11
1.c* Overall satisfaction with students' opportunity to receive a broad program of studies		78% 2006-07	79% 2007-08	82% 2008-09	83% 2009-10	**83%**	83% 2010-11
1.d Overall agreement that schools are safe and caring		92% 2006-07	91% 2007-08	93% 2008-09	94% 2009-10	**90+%**	93% 2010-11
1.e Annual dropout rate of students aged 14-18		4.7% 2005-06	5.0% 2006-07	4.8% 2007-08	4.3% 2008-09	**4.6%**	4.2% 2009-10
1.f High school completion rate of students within five years of entering Grade 10[2]		78.1% 2005-06	78.9% 2006-07	78.7% 2007-08	79.0% 2008-09	**80%**	79.0% 2009-10
2 Excellence in student learning outcomes							
2.a Overall results on Grades 3, 6 and 9 Provincial Achievement Tests[3,4]	acceptable excellence	76.8% 18.6% 2006-07	76.6% 17.7% 2007-08	78.3% 18.3% 2008-09	79.1% 19.4% 2009-10	**78.4%** **18.5%**	Data not available
2.b Results on Diploma Examinations[4,5]							
Pure Mathematics 30	acceptable excellence	81.1% 24.6% 2006-07	81.3% 25.8% 2007-08	82.1% 26.3% 2008-09	82.9% 29.7% 2009-10	**82%** **26%**	Data not available
Applied Mathematics 30	acceptable excellence	77.0% 12.1% 2006-07	76.4% 10.7% 2007-08	79.4% 13.5% 2008-09	77.3% 12.6% 2009-10	**79%** **14%**	Data not available
English Language Arts 30-1	acceptable excellence	87.7% 19.0% 2006-07	87.1% 15.5% 2007-08	86.1% 12.3% 2008-09	85.1% 10.1% 2009-10	**86%** **12%**	Data not available

Core Business/Goal/Performance Measure		Prior Years' Results				Target	Current Actual
Lead and support the education system so that all students are successful at learning							
2 Excellence in student learning outcomes (continued)							
2.b Results on Diploma Examinations: (cont'd)							
English Language Arts 30-2	acceptable	88.7%	88.9%	88.2%	88.8%	**88%**	Data not available
	excellence	9.7%	8.8%	8.5%	9.8%	**8%**	
		2006-07	2007-08	2008-09	2009-10		
Biology 30	acceptable	83.5%	82.3%	83.0%	81.4%	**83%**	Data not available
	excellence	27.4%	26.3%	26.6%	28.1%	**27%**	
		2006-07	2007-08	2008-09	2009-10		
2.c Diploma examination participation rate (four or more exams written within three years of entering Grade 10)		53.7%	53.6%	53.3%	53.5%	**55%**	54.9%
		2005-06	2006-07	2007-08	2008-09		2009-10
2.d Rutherford Scholarship eligibility rate of Grade 12 students		56.1%	56.8%	57.3%	58.9%	**59%**	58.6%
		2005-06	2006-07	2007-08	2008-09		2009-10
2.e Participation in Early Childhood Services		95.1%	97.7%	96.4%	97.1%	**95+%**	96.5%
		2006-07	2007-08	2008-09	2009-10		2010-11
2.f Post-secondary transition rate of students within six years of entering Grade 10[5]		58.1%	58.8%	59.2%	59.8%	**62%**	58.3%
		2005-06	2006-07	2007-08	2008-09		2009-10
2.g Overall agreement that students are taught attitudes and behaviours that will make them successful at work[6]		68%	64%	68%	68%	**71%**	68%
		2006-07	2007-08	2008-09	2009-10		2010-11
2.h Overall agreement that students model the characteristics of active citizenship		84%	85%	85%	86%	**86%**	85%
		2006-07	2007-08	2008-09	2009-10		2010-11
3 Success for First Nations, Métis and Inuit students							
3.a Overall results of self-identified First Nations, Métis, and Inuit students on Grades 3, 6, and 9 Provincial Achievement Tests[3,4]	acceptable	53.0%	54.1%	56.3%	59.1%	**58.8%**	Data not available
	excellence	5.5%	5.3%	5.3%	6.4%	**6.7%**	
		2006-07	2007-08	2008-09	2009-10		
3.b Results of self-identified First Nations, Métis, and Inuit students on Diploma Examinations[4]							
Pure Mathematics 30	acceptable	71.8%	67.8%	70.0%	71.1%	**74%**	Data not available
	excellence	9.7%	11.4%	11.5%	12.3%	**17%**	
		2006-07	2007-08	2008-09	2009-10		
Applied Mathematics 30	acceptable	67.8%	68.0%	75.9%	71.2%	**78%**	Data not available
	excellence	8.3%	9.3%	11.9%	8.1%	**13%**	
		2006-07	2007-08	2008-09	2009-10		
English Language Arts 30-1	acceptable	79.3%	79.1%	78.1%	75.2%	**81%**	Data not available
	excellence	9.5%	8.4%	5.3%	4.2%	**9%**	
		2006-07	2007-08	2008-09	2009-10		
English Language Arts 30-2	acceptable	85.4%	85.0%	83.2%	83.0%	**85%**	Data not available
	excellence	8.0%	8.0%	4.1%	6.8%	**6%**	
		2006-07	2007-08	2008-09	2009-10		
Biology 30	acceptable	70.6%	68.8%	68.7%	68.6%	**75%**	Data not available
	excellence	12.0%	16.0%	11.6%	13.5%	**16%**	
		2006-07	2007-08	2008-09	2009-10		

Core Business/Goal/Performance Measure		Prior Years' Results				Target	Current Actual
Lead and support the education system so that all students are successful at learning							
3	**Success for First Nations, Métis and Inuit students (continued)**						
3.c	Rutherford Scholarship eligibility rate of Grade 12 self-identified First Nations, Métis, and Inuit students			29.0% 2007-08	27.5% 2008-09	**32%**	32.1% 2009-10
4	**Highly responsive and responsible education system**						
4.a*	Overall satisfaction that stakeholder and public input is considered, respected and valued by the school, jurisdiction and province	58% 2006-07	58% 2007-08	62% 2008-09	61% 2009-10	**63%**	57% 2010-11
4.b*	Overall satisfaction that leadership at all levels supports and facilitates teaching and learning	66% 2006-07	68% 2007-08	76% 2008-09	72% 2009-10	**77%**	68% 2010-11
4.c	Overall perception that Alberta's education system has improved or stayed the same in the last three years[6]	71% 2006-07	72% 2007-08	75% 2008-09	75% 2009-10	**76%**	68% 2010-11

*** Indicates Performance Measures that have been reviewed by the Office of the Auditor General**

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

- Including measures that best represent the goal and mandated initiatives
- Measures for which new data is available
- Measures that have well established methodology

Notes: For information on assessing change over time and target achievement, please refer to Endnote H, pages 83-84.

For information on the methodology employed in the survey measures (Measures 1.a, 1.b, 1.c, 1.d, 2.a, 2.b, 4.a, 4.b, 4.c), please refer to Endnote A, pages 80-83.

For information on the methodology employed in the derived and test measures (Measures 1.e, 1.f, 2.a, 2.b, 2.c, 2.d, 2.e, 2.f, 3.a, 3.b, 3.c), please refer to Endnote C, pages 85-87.

[1] A question that forms a part of this measure was changed in 2007-08.

[2] The current high school completion rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system. The target is based on the previous methodology.

[3] Overall results exclude Social Studies 6 and 9 as well as Mathematics 3, 6 and 9 for 2009-10 and for previous years.

[4] Current year results cannot be included in this report because of the change in the Annual Report release date from September to June. 2010-11 provincial achievement results will be available in September 2011.

[5] The current high school transition rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system. The target is based on the previous methodology.

[6] Results from 2006-07 to 2008-09 have been restated using survey responses from subsamples of parent respondent groups. For measure 2.q, the respondent group was limited to parents of Grades 7-12 students; for measure 4.c, the respondent group was limited to parents of Grades 1-12 students.

Performance Measures Under Development

Goal/Performance Measure	Prior Years' Results				Target	Current Actual
3	**Success for First Nations, Métis and Inuit students**					
3.d	Overall agreement of self-identified First Nations, Métis and Inuit students and their parents that students model the characteristics of active citizenship	/6% 2006-07	/3% 2007-08	/7% 2008-09	/5% 2009-10	**78%**	/7% 2010-11
3.e	Agreement of parents of self-identified First Nations, Métis and Inuit students that students are taught the attitudes and behaviours that will make them successful at work when they finish school[1]	68% 2006-07	67% 2007-08	/2% 2008-09	68% 2009-10	**77%**	/1% 2010-11
3.f	Post-secondary transition rate of self-identified First Nations, Métis, and Inuit students within six years of entering Grade 10[2, 4]			31.3% 2007-08	33.9% 2008-09	**44%**	31.2% 2009-10
3.g	Annual dropout rate of self-identified First Nations, Métis, and Inuit students aged 14-18	10.1% 2006-06	11.3% 2006-07	11.0% 2007-08	11.2% 2008-09	**10%**	10.4% 2009-10
3.h	High school completion rate of self-identified First Nations, Métis, and Inuit students within five years of entering Grade 10[3, 4]		47.3% 2006-07	47.3% 2007-08	45.8% 2008-09	**56.7%**	45.0% 2009-10
3.i	Diploma examination participation rate of self-identified First Nations, Métis, and Inuit students (four or more exams written) within three years of entering Grade 10)	17.7% 2005-06	16.0% 2006-07	17.2% 2007-08	16.7% 2008-09	**19.7%**	19.1% 2009-10
4	**Highly responsive and responsible education system**						
4.d	Percentages of school boards with an overall evaluation of Good or Excellent on accountability measures		Percentage of jurisdictions: • Increased on 6 of 9 measures • Maintained on 1 measure • Declined on 2 measures 2006-07	Percentage of jurisdictions: • Increased on 8 of 15 measures • Declined on 7 measures 2007-08	Percentage of jurisdictions: • Increased on 8 of 15 measures • Maintained on 1 measure • Declined on 6 measures 2008-09	**n/a**	Percentage of jurisdictions: • Increased on 5 of 11 measures • Maintained on 2 measures • Declined on 4 measures 2009-10

Notes: [1] Results from 2006-07 to 2008-09 have been restated using survey responses from a subsample of the parent respondent group: parents of Grades 7-12 students.

[2] The current high school transition rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system. The target is based on the previous methodology.

[3] The current high school completion rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system. The target is based on the previous methodology.

[4] The rate for 2007-08 has been restated because of a change in the process that sets the flags for FNMI enrolment.

Discussion and Analysis of Results

GOAL 1 Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning

High Quality Learning Opportunities

Through collaboration with stakeholders and partners in Alberta's education system, the ministry strives to provide high quality learning opportunities to all students in Alberta, which includes increased access to and participation in programs that enable increased levels of educational achievement. To achieve this goal, Education sets policies and standards for program and resource development; develops and enhances programs to help meet the unique learning needs of all students; and encourages innovation to create continuous improvement and leading edge practices within the education system. The ministry also provides funding for the education system and supports program implementation, including in-servicing and professional development for teachers.

Achievements

Strategy 1.1

Develop programs of study and acquire learning and teaching resources in English and French, and maximize the impact of emerging technologies to improve student outcomes.

- The department provides strategic leadership in setting provincial standards and guidelines for student centred curriculum which includes competencies for living, learning and working in the 21st century. Curriculum encompasses provincial programs of study, the associated assessment tools as well as learning and teaching resources in both English and French. In 2010-11, the department developed the following print and/or online documents:
  - 42 support resources for Social Studies for Kindergarten Grade 12, with a focus on Social Studies 30-1 and 30-2 and 36 Social Studies videos in French
  - Social Studies 30-1 and 30-2 distributed learning courses
  - Alberta Order of Excellence grade 6 Social Studies resource (English and French)
  - Western and Northern Canadian Protocol (WNCP) Foundations of Mathematics and Pre-calculus 10 and WNCP Workplace and Apprenticeship Mathematics 10 student and teacher resources; this was the first time that high school mathematics courses have been implemented at the same time in English and French
  - Assessment Standards documents for Mathematics 10C and 10-3 courses (English and French)
  - revised Mathematics web page (English and French) to provide students, parents and educators with key information about learning and teaching mathematics
  - Mathematics 2, 10C and 10-3 distributed learning courses
  - French Mathematics *Collection clic leçons* resources for grades 3, 6 and 9
  - three Teacher Guides to support Français in grades 7, 8 and 9
  - authorized 123 Français learning and teaching resources

revised Alberta K–12 English as a Second Language Proficiency Benchmarks; digital resource to support teachers using the benchmarks;

French version of the Elections Alberta resource, *Making Future Voters* for grades 6, 9 and 12 and the grade 6 Municipal Affairs resource, *Making Communities Through Local Government*.

- The department also developed, administered and reported on 97 Diploma Examinations and 80 Provincial Achievement Tests.
- In the 2010–11 survey of high school students, the vast majority of students agreed that they were improving in reading, writing, science, mathematics and Social Studies (94 per cent, 94 per cent, 92 per cent, 90 per cent and 89 per cent respectively).

Strategy 1.2

Support a flexible approach to enable learning any time, any place and at any pace, facilitated by increased access to learning technologies and in-servicing/professional development in innovative teaching approaches.

- The department increased access to technology in Alberta classrooms through the Innovative Classrooms Technology Funding Initiative. After two years of the three-year funding program, 81 per cent of Alberta classrooms meet the Innovative Classroom Technology standard.
- The department shared Emerge One-to-One Laptop Learning research findings with stakeholders through the final research report and at the Emerge 2010 Summit, providing support resources and videos that highlighted Emerge findings.
- The Year One Report from Supporting Innovative Classrooms and Year Two Report from Technology and High School Success initiatives were shared with stakeholders. Both initiatives included increased access to new technologies and professional development to support innovative and effective teaching approaches.
- The department renewed the Provincial Microsoft Licence Agreement which provides Microsoft Office at no cost to all publicly funded learning institutions, including jurisdictions and schools, Francophone regional authorities, charter schools, publicly funded private schools, and early childhood service (ECS) providers.
- Alberta Education negotiated a two-year licence agreement for Media Awareness Network's Passport to the Internet student resource for grades 4 to 8.
- In the 2010–11 surveys:

  96 per cent of high school students and 94 per cent of parents of grade 7–12 students agreed that students have sufficient access to computers at school or at home to do their school work.

  96 per cent of students and 89 per cent of parents of grade 7–12 students agreed that students use the Internet to do research on assignment topics.

  84 per cent of students and 83 per cent of parents of grade 7–12 students agreed that students have the opportunity to demonstrate their computer skills in word processing.

  91 per cent of students and 87 per cent of parents of grade 7–12 students agreed that students have skills to create multi-media presentations (with sound, pictures and video) for their projects/assignments.

Strategy 1.3

Improve learning opportunities in the areas of arts education and humanities, including international languages.

- Alberta Education developed Teacher Guides supporting Spanish and Cultures in grades 7, 8 and 9.
- The department implemented actions from Alberta Education's *Literacy First: A Plan for Action* to support the Provincial Literacy Framework and the Council of Ministers of Education, Canada (CMEC) literacy efforts.

Strategy 1.4

Develop a comprehensive approach to wellness education for students.

- Alberta Education contributed to the Pan Canadian Joint Consortium for School Health by promoting the use of online *Healthy School Planner* tools, utilized by approximately 215 schools to assess and plan for school support for positive student health behaviours.
- The department participated in various provincial cross-ministry initiatives such as *Healthy Kids Alberta!*, *Healthy Alberta: A Wellness Framework*, *Provincial Healthy Weight Strategy*, and *Action on Wellness Forum 2010* to identify Education's role in supporting wellness strategies and actions through healthy school initiatives across Alberta.
- The department is supporting the Mental Health Capacity Building in Schools Initiative in collaboration with Alberta Health and Wellness and Addiction and Mental Health. In 2010-11, the department:

  supported the development of eight new Mental Health Capacity Building project sites, for a total of 39 sites across Alberta

  provided seven videoconferencing sessions as part of the School Based Mental Health Education Info Learning Series to provide education, support and resources to project staff, community partners and other service providers to better support children, youth and families

  held a 3-day Connecting for Kids training event with over 200 addiction and mental health professionals, project coordinators and staff, educators and community partners participating.
- In the 2010-11 survey of high school students, the vast majority of students were satisfied with their schools' contribution toward the development of their physical abilities (90 per cent) and emotional well-being (88 per cent).

Strategy 1.5

Begin implementing the Setting the Direction Framework so that the needs of all students will be met within an inclusive education system.

- In June 2010, the Government of Alberta provided its formal response to the Setting the Direction framework in which it accepted all 12 of the recommendations, which the response identified as strategic directions for it to implement. As well, in June 2010, inclusion was identified as part of the ministry's Inspiring Action on Education initiative, and Setting the Direction was renamed Action on Inclusion to signal implementation of an inclusive education system.
- Alberta Education developed a digital resource that provides new information and strategies on supporting students with medical conditions and/or disabilities.
- The department developed a pilot version of the *Inclusive Education Planning Tool* (English and French) to support teachers meeting the diverse learning needs of students in their classrooms.
- The department also implemented strategies to build the capacity of educators in creating inclusive learning environments, resulting in Education Assistant programs now being offered at Keyano, Medicine Hat and Red Deer Colleges.
- In the 2010–11 survey of parents of students with severe special needs, the majority of parents were satisfied or very satisfied:
  - with the quality of their child's education (83 per cent)
  - that the school program meets the needs of their child (77 per cent)
  - with their child's progress in school (80 per cent)
  - that their child receives the support services they need to be successful in school (75 per cent) and is benefiting from the services being provided (84 per cent)
  - with the quality of teaching at their child's school (83 per cent)
  - with value for money spent in their child's school (79 per cent)
  - with the opportunity to be involved in decisions at their child's school (81 per cent).

Goal 1 Performance Measures

1.a Quality of Basic Education

Rationale

- High quality basic education meets the needs of all students, society and the economy.

Target

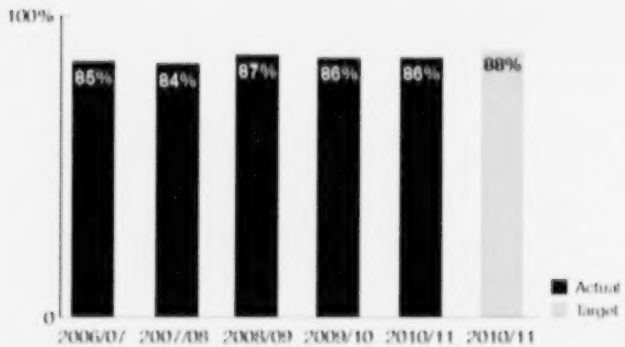
- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2010-11 indicate that 86 per cent of high school students, parents, teachers, school board members and the public were satisfied with the quality of basic education.
- Overall satisfaction has been stable over time.
- Public satisfaction has been higher in the last four years in comparison with the 2006-07 result in part because of higher results on a new question added in 2007-08 (see notes).
- Public satisfaction continues to be lower than the satisfaction of other respondent groups.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public with the Quality of Basic Education

(# percentages)



Survey Results *(# percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	91	90	91	91	92
Parents (Gr 3-12)	84	80	82	81	80
Teachers	93	90	93	90	91
School Board Members	88	89	91	92	91
Public	68	72	78	76	75
Overall Satisfaction	**85**	**84**	**87**	**86**	**86**

Source: Alberta Education, CCI Research Inc., 2007, 2008, 2010, 2011; IPSOS Reid, 2009.

Notes:

- For high school students, parents, teachers and school board members, percentages reported for 2006-07 are averages of satisfaction levels with the following specific aspects of the school system:
  - overall satisfaction with education at schools;
  - the quality of teaching at schools;
  - what is being learned in the core subjects (students are learning what they need to know);
  - school work is interesting;
  - school work is challenging;
  - learning expectations at school are clear.

  For these groups, in 2007-08 to 2010-11, "what is being learned in the core subjects (students are learning what they need to know)" was replaced with "the highest priority of the education system is the success of the student."
- For the public, the percentage reported for 2006-07 is the average of satisfaction levels with the following two aspects of the school system:
  - overall satisfaction with education at schools;
  - students are learning what they need to know.

  For the public in 2007-08 to 2010-11, "students are learning what they need to know" was replaced with "the highest priority of the education system is the success of the student."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 32, for information on averaging results within and across respondent groups.
- See Endnote A, pages 30-33, for information on surveys conducted for Alberta Education.

1.b Core Subjects

Rationale

- A solid grounding in the core subjects of mathematics, language arts, science and social studies is essential for a solid basic education.

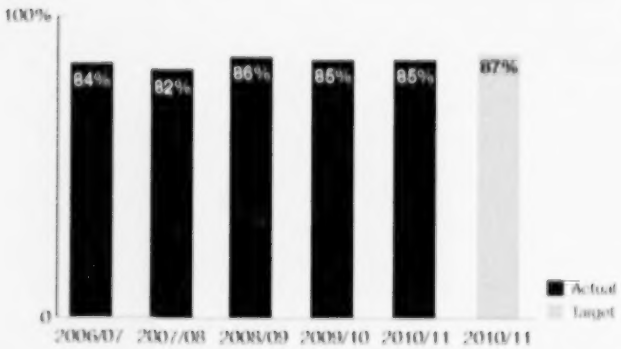
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In the 2010-11 surveys, 85 per cent of high school students, parents, teachers, school board members and the public were satisfied that students are receiving a solid grounding in core subjects.
- Overall satisfaction has been stable over the last five years.
- Satisfaction of high school students, parents, teachers and school board members has been consistently higher than public satisfaction.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that Students are Receiving a Solid Grounding in Language Arts, Mathematics, Science and Social Studies *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	92	89	92	92	92
Parents (Gr 3, 6, 9)	84	82	86	86	84
Teachers	86	83	87	87	86
School Board Members	84	83	87	88	86
Public	75	71	78	75	76
Overall Satisfaction	**84**	**82**	**86**	**85**	**85**

Source: Alberta Education, CCI Research Inc. (2007, 2008, 2010, 2011), IPA Multivariate & Associates Ltd. (2009).

Notes:

- For high school students, percentages reported are averages of agreement levels that "you are getting better at ... reading, writing, mathematics, science and social studies."
- For parents, teachers, school board members and the public, percentages reported are aggregates of satisfaction levels that "the curriculum focuses on what students/your child needs to learn in ... reading, writing, mathematics, science and social studies."
- Overall satisfaction is the average of satisfaction/agreement levels for each respondent group. (See Endnote A, page 87, for information on averaging results within and across respondent groups.)
- (See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.)

1.c Broad Program of Studies

Rationale

- Access to complementary subjects such as fine arts, physical education, second languages and Career and Technology Studies is an indicator that students have the opportunity to receive a broad education.

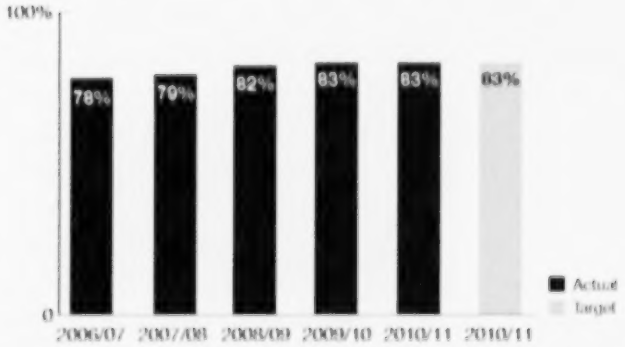
Target

- The target was met.

Discussion

- Overall survey results indicate that 83 per cent of high school students, parents, teachers and school board members were satisfied with students' opportunities to receive a broad program of studies in 2010-11.
- Results for parents, teachers and board members have increased slightly over time.
- Satisfaction is similar across respondent groups in 2010-11.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members with the Opportunity of Students to Receive a Broad Program of Studies *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	83	83	86	84	84
Parents (ECS-12)	77	77	80	81	81
Teachers	78	81	83	84	83
School Board Members	75	76	80	81	82
Overall Satisfaction	**78**	**79**	**82**	**83**	**83**

Source: Alberta Education, CCI Research Inc. (2007, 2008, 2010, 2011); IPA Multivariate & Associates Ltd. (2008)

Notes:

- Percentages reported are averages of satisfaction levels that "[my/your child/your students/students in your jurisdiction] have opportunities to learn about ... [music, drama, art, computers, health, another language]" and with "opportunities to participate in physical education."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 87, for information on averaging results within and across respondent groups.
- See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.
- In the Parent survey, only parents of Grades 7-12 students were asked questions relating to "drama" and "another language" beginning in 2009-10; whereas in previous years these questions were asked to parents of ECS-Grade 12 students.

RESULTS ANALYSIS

1.d Safe and Caring Schools

Rationale

- A safe and caring learning environment is fundamental to facilitating student learning.

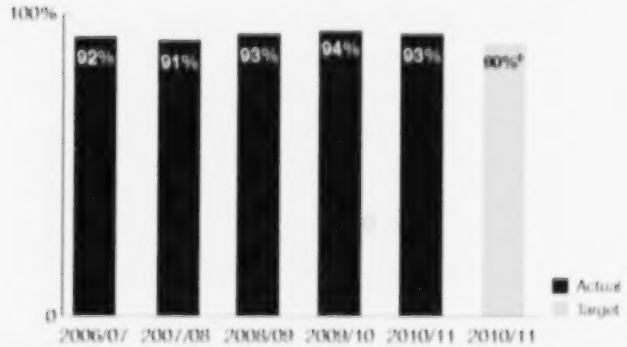
Target

- The target was met.

Discussion

- In the 2010-11 surveys, 93 per cent of high school students, parents, teachers and school board members agreed that schools are safe and caring.
- Overall agreement has been very high and stable over the past five years.
- Agreement levels for each respondent group also have been consistent over time.
- While high, results for parents have been slightly lower than results for the other respondent groups each year.

Overall Agreement of High School Students, Parents, Teachers and School Board Members that Students are Safe at School, are Learning the Importance of Caring for Others, are Learning Respect for Others and are Treated Fairly
(in percentages)



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	93	92	94	95	94
Parents (Gr 3-12)	87	87	88	89	88
Teachers	93	93	94	94	94
School Board Members	94	93	95	97	97
Overall Agreement	**92**	**91**	**93**	**94**	**93**

Source: Alberta Education, CCI Research Inc., 2007, 2008, 2010, 2011; IPA Mildred & Associates Ltd., 2009.

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that:
  - students feel safe at school
  - students feel safe on the way to and from school
  - students treat each other well at school
  - teachers care about their students
  - students are treated fairly by adults at school.
- Overall agreement rates are the averages of agreement rates for each respondent group. (See Endnote A, page 82, for information on averaging results within and across respondent groups.)
- (See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.)

1.c Students at Risk

Rationale

- The dropout rate is an indicator of how well the needs of students at risk of not completing high school are being addressed by the K–12 education system.

Target

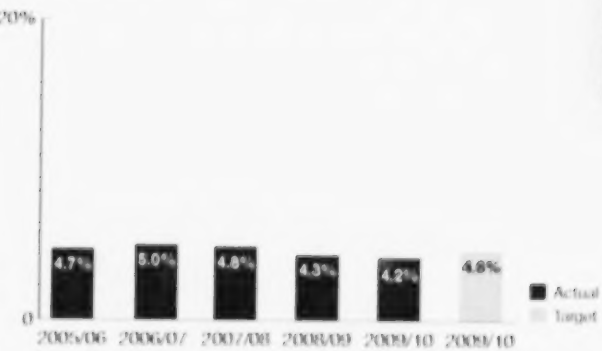
- The target was exceeded.

Discussion

- Enrolment data indicate that 4.2 per cent of students aged 14–18 dropped out of school in 2009/10.
- Results have improved (rate has declined) over time.
- Dropping out of school may be a temporary interruption of a student's education. Of the students who dropped out in 2008/09, about 2/3 per cent resumed their education in 2009/10. This returning rate has been relatively constant from year to year.
- Some students who do not complete high school in the basic education system likely do so as young adults in the adult learning system.

Annual Dropout Rates of Students Aged 14–18

(in percentages)



Source: Alberta Education

Notes:

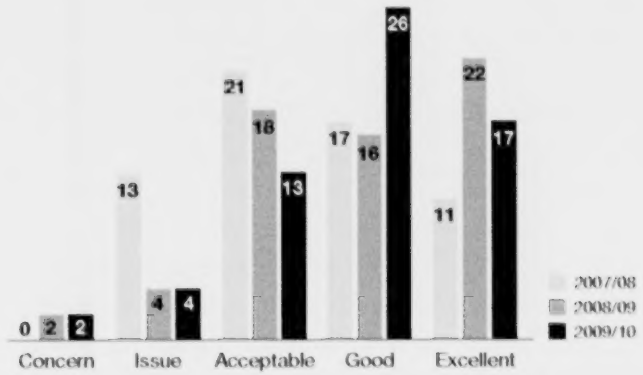
- The most recent results are for 2009/10 as the data for this measure lag a year.
- Students aged 14–18 who, in the following year, are not enrolled in school (p.K–12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14–18 in 2008/09 were tracked for one year. Those who were not enrolled and had not completed are included in the 2008/09 dropout rate.
- An adjustment for attrition, e.g., moving out of province, has been applied in calculating the dropout rate using estimates from Statistics Canada.
- See Endnote 13, page 83, for information on assessing results relative to targets.
- See Endnote 12, Annual Dropout Rate of Students Aged 14–18, page 82.

School Jurisdiction Evaluation

- Alberta Education evaluates school jurisdiction dropout rates. More than seven times as many jurisdictions have a Good or Excellent overall evaluation than have an Issue or Concern evaluation based on the 2009/10 results. A comparison with the previous two years indicates results have improved for many school jurisdictions throughout the province.

Overall Evaluation of School Jurisdictions – Dropout Rates

(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- The results and evaluations for 2009/10 are calculated and reported to school jurisdictions in May 2011 for use in preparing their three-year education plans for 2011-2014.
- See Overall Performance of School Jurisdictions, page 79, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 91, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

1.f High School Completion

Rationale

- High school completion is important for entry to the labour force and post secondary programs. The five year rate recognizes that it may take more time for some students to finish high school.
- High school completion includes students who enter an Alberta post secondary institution or an apprenticeship program within five years of entering Grade 10, as well as those who earn a high school diploma or certificate. This acknowledges those students that have completed the high school courses they need to continue their education in a post secondary program.

Target

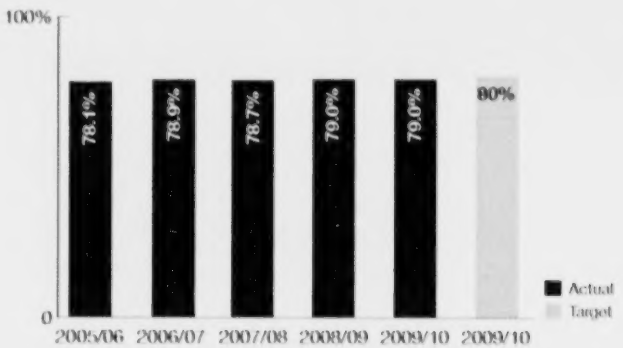
- The target was not met.

Discussion

- In 2009-10, 79 per cent of students completed high school within five years of entering Grade 10. The five year rate has increased over time and is now relatively stable.
- Both the current and historical data have been adjusted to reflect new data received from the post secondary system. Calculation of the rate now incorporates the post secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post secondary level programming (e.g., academic upgrading). The target for this measure was set under the old methodology.
- Recent survey results indicate that many high school students are attracted into the workforce, but not at the expense of their education. The percentage of Alberta high school students who report being employed over the same time period decreased from 49 per cent in 2005-06 to 43 per cent in 2009-10, while the percentage of employed students who report they work more than 20 hours a week declined from 23 per cent to 12 per cent.
- In addition, some students who do not complete high school in the K-12 education system do so as young adults in the adult learning system. In 2009, 91 per cent of Albertans aged 25-34 reported they had completed high school. This result has remained stable over time and is similar to the Canadian result.

High School Completion Rate of Students Within Five Years of Entering Grade 10

(in percentages)



Source: Alberta Education

Notes:

- The most recent results are for 2009-10 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition, e.g., moving out of province, using Statistics Canada estimates.
- See Endnote C, High School Completion Rates, page 86.

Percentages of Students who Completed High School Within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year		5 Year Rate and Year	
2001/02	–		78.1%	2005/06
2002/03	70.7%	2004/05	78.9%	2006/07
2003/04	70.6%	2005/06	78.7%	2007/08
2004/05	71.1%	2006/07	79.0%	2008/09
2005/06	70.8%	2007/08	79.0%	2009/10
2006/07	71.5%	2008/09		
2007/08	72.6%	2009/10		

Source: Alberta Education

Notes:

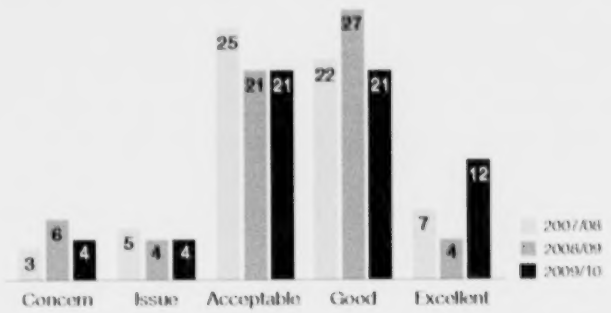
- The three year rate is the high school completion accountability measure used to evaluate school jurisdictions.
- Of the students who complete high school in five years, most (about 92 per cent in 2009/10) complete in three years. This makes the three year rate a reliable predictor of the five year rate in subsequent years. Projections indicate the five year rate is likely to increase over the next few years, all else being equal.
- Both the current and historical data in the table and chart have been adjusted to reflect a recent change in methodology. The calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading).

School Jurisdiction Evaluation

- The evaluation of school jurisdiction three year high school completion rates shows few jurisdictions with an overall evaluation of Issue or Concern and many more with a Good or Excellent overall evaluation. The distribution of jurisdictions indicates increases in rates over time in many jurisdictions throughout the province.

Overall Evaluation of School Jurisdictions – High School Completion Rates

(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- High School Completion Rate methodology was revised in 2010 to reflect new data received from the post-secondary system. The calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading).
- The results and evaluations for 2009/10 were calculated and reported to school jurisdictions in May 2011 for use in preparing their three year education plans for 2011/2014.
- See Overall Performance of School Jurisdictions, page 79, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 91, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

GOAL 2 Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning

Excellence in Student Learning Outcomes

Excellence in learning outcomes means that every student is well prepared for lifelong learning, work and citizenship, and possesses the competencies to be successful. The ministry, in cooperation with its stakeholders and partners, assists students in achieving excellence in learning outcomes by providing flexible programming options designed to address the diversity of student needs. The ministry also implements provincial and school based student assessments.

Achievements

Strategy 2.1

Maintain a collaborative approach for early identification of children's and students' needs and increase awareness of programs and services available for children 0-6 years and their families.

- The department implemented the Early Child Development Mapping initiative, a province wide, five year research project that will give Alberta school authorities, communities and parents/caregivers a comprehensive range of information on children's development prior to kindergarten. Work included:
  - defining community boundaries, identifying community assets and resources, and mapping the data
  - setting up 26 early child development community coalitions throughout the province to consider how best to use the data for planning
  - conducting pilot projects with Early Childhood Services sites in 16 school authorities and five Child and Family Services Authorities aimed at developing a common approach and integrated service delivery model for children with severe disabilities who are eligible for specialized services through Program Unit Funding and Family Support for Children with Disabilities.
- The department also developed a concept paper, *Strengthening Families, Stronger Communities*, which was shared with ministry partners, Children and Youth Services as well as Health and Wellness, to provide quality early learning opportunities so all Alberta's children realize their full potential as learners and citizens.

Strategy 2.2

Facilitate transitions for all students among home, school and community, between grade levels, into the post-secondary, technologies and trades system, and into the workforce.

- The department developed the workbook, *Successful Transitions for FNMI Students*, designed as a starting point to assist school leaders in supporting FNMI students in the transition process, throughout and beyond the education system.
- Alberta Education's Career and Technology Studies (CTS) program was fully implemented in September 2010, with a menu of more than 1,000 1-credit courses in 28 occupational areas. In 2010-11, the department developed:

  625 new programs of study for the Health, Recreation and Human Services; Media, Design and Communication Arts; and Natural Resources clusters

  21 distributed learning courses for the Health, Recreation and Human Services; Media, Design and Communication Arts; and Business, Administration, Finance and Information Technology clusters

  six French language versions of CTS courses and approved three additional support documents

  implementation support resources including:
  - *Pathways to Possibilities* brochure, which describes the CTS clusters, occupational areas and courses related to specific areas of work
  - CTS templates to help teachers meet parameters for project and practicum courses
  - a *Pre-requisite Lookup Tool*, which allows students, educators and parents to search for a CTS course and determine if that course requires any prior learning.
- A second CTS Learning and Teaching Resource Review Centre was established in Red Deer in April 2010 in addition to the existing centre in Calgary.
- In the 2010-11 surveys:

  87 per cent of students and 62 per cent of parents of grade 7–12 students were satisfied with students' opportunities to learn about career education

  88 per cent of students agreed that their experience at school is contributing to their growth in developing clear career goals

  93 per cent of students indicated they can get help at school with planning what courses to take, and with planning for a career

  92 per cent of students and 70 per cent of parents of grade 7–12 students were satisfied that school is contributing to the development of students' abilities to transition effectively from school to work.

Strategy 2.3

Integrate learnings from Alberta Initiative for School Improvement projects into policy and program considerations, communicate applied research findings widely, and promote and celebrate classroom, school and school authority excellence.

- The Alberta Initiative for School Improvement (AISI) continues to support the development and sharing of innovative and effective teaching and learning practices. In 2010-11, Alberta Education:
  - developed communication and knowledge mobilization plans to inform department policy, programs and initiatives about AISI project learnings, as well as increasing school authority knowledge mobilization of AISI findings;
  - provided a conditional grant to the Alberta Teachers' Association and the Alberta Regional Professional Development Consortia to conduct a three-year research study examining the effect of professional learning on teacher efficacy and changes in teacher practice leading to improvements in student learning;
  - shared the promising practices of 44 AISI projects at the annual conference: *Engaging Minds: It's All About The Learning.*
- In the 2010-11 surveys:
  - 86 per cent of teachers agreed that students can easily access programs and services at school to get help with school work.

Strategy 2.4

Improve student achievement and increase participation and completion rates to ensure Alberta's students are prepared for the careers of the 21st century workforce.

- Alberta Education developed the Alberta High School Completion Framework to address the challenges many students face in finishing high school and help ensure all students are given the opportunity to succeed. In 2010-11 the department:
  - developed web-based resources to support parents in understanding the importance of high school completion
  - developed a project plan for an adolescent literacy initiative focused on increasing teacher capacity in the area of literacy teaching and intervention
  - developed a project plan for the *Engaging all Learners in Secondary Schools* project to increase completion rates in low performing high schools, in collaboration with Galileo Educational Network and the Calgary Board of Education
  - piloted the *Online Student Engagement Survey* in 32 school authorities, to collect accurate data on student engagement and enable the targeted design of appropriate school improvement interventions.
- In the 2010-11 high school student survey:
  - 92 per cent of students agreed that it is easy to get help with school work at their school if they need it
  - 93 per cent of students indicated that their experience at school was contributing to their growth in working well with others and in thinking deeply and critically
  - 88 per cent of students indicated that they had never thought about dropping out of school and 9 per cent said they had thought about it one to three times.
- More information on high school completion in Alberta is available online at www.education.alberta.ca/admin/highschoolcompletion.aspx.
- The Alberta Mentoring Partnership is creating opportunities for young people to build relationships with positive role models, which in turn helps to create brighter futures for our children and youth. In 2010-11, Alberta Education:
  - conducted an environmental scan of mentoring in Alberta schools
  - developed a brochure for schools that provides information about mentoring and a guidebook on how to implement a mentoring program
  - developed Strength Based Mentoring Guides for Schools, Agencies and Mentors
  - held the Alberta Mentoring Partnership/Big Brothers, Big Sisters Mentoring Conference in September 2010
  - partnered with the University of Alberta and Big Brothers, Big Sisters of Edmonton to offer a mentoring course for undergraduate students.

- *Speak Out* continued its third year of engaging Alberta students in discussions regarding their experiences and ideas about education. In 2010-11, the department:

  operated the Speak Out website to capture the student voice through a moderated interactive student discussion board and blog and weekly surveys

  conducted 20 Speak Out Forums around the province, delivered in English and French, and supported 71 student-led forums using the DVD tool kit

  held the second annual Speak Out Conference, where 210 students, 85 educators, and 61 chaperones shared their views on education with each other and with government

  formed the second Minister's Student Advisory Council to provide students with a direct voice to the Minister regarding their views about education in Alberta and to develop student leadership in relationship building with peers, school leaders and administrators. The council members also participated in various events, including the OECD International Panel on Education Policy, Inspiring Action on Education, Premier's Council for Economic Strategy, and Curriculum Policy Advisory Committee.

  published "What We Heard Reports" from the 91 Speak Out Forums (consulting with approximately 3,500 students), and published the second Year in Review annual report to summarize the themes, issues and recommendations that emerged from students through the various student engagement forums, events, website activities and student council.

- In the 2010-11 high school student survey:

  68 per cent of students reported that they were involved "some" or "a lot" in decisions made at their school

  75 per cent of students agreed that they volunteer for activities that help others.

Goal 2 Performance Measures

2.a Achievement Test Results (Overall)

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards, an important outcome for Alberta's K-12 education system.

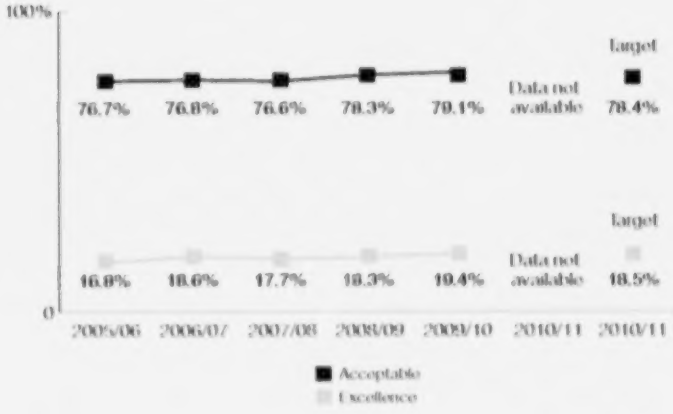
Target

- The targets for the overall results could not be assessed as current year data is not available.

Discussion

- Current year results cannot be included in this analysis because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- Overall results have improved from 2005-06 to 2009-10 at both the acceptable and excellence levels.
- The increase in participation rates contributed to the improvement in results in 2009-10.
- To support student learning in core subjects, the ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentages of Students who Achieved Standards on Grades 3, 6 and 9 Provincial Achievement Tests



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 3, 6 and 9.
- Overall results exclude Grades 6 and 9 Social Studies and Grades 3, 6 and 9 Mathematics as new curricula were implemented in the current year or in 2008-09.
- Overall targets are the weighted averages of the targets for each subject and grade and have been calculated to exclude targets for Social Studies 6 and 9 and Mathematics 3, 6 and 9, which are not applicable or available in 2009-10.
- See Endnote 2, Provincial Achievement Tests, page 86.

Participation Rates for Provincial Achievement Tests *(in percentages)*

	Subject	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
Grade 3							
	English Language Arts	91	90	90	91	91	Data not available
	Mathematics	91	90	90	91	–	
Grade 6							
	English Language Arts	90	90	90	90	91	Data not available
	French Language Arts	96	97	96	98	98	
	Français	98	98	98	98	98	
	Mathematics	91	90	90	91	–	
	Science	90	89	89	90	90	
	Social Studies	91	90	89	–	–	
Grade 9							
	English Language Arts	88	88	88	90	90	Data not available
	French Language Arts	96	94	97	96	98	
	Français	98	97	98	98	98	
	Mathematics	87	88	88	90	–	
	Science	88	89	89	90	90	
	Social Studies	89	88	89	–	–	
Overall							
		89.4	89.3	89.2	90.2	90.7	Data not available

Source: Alberta Education

Notes:

- Current year results cannot be included because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- Social Studies 6 and 9 as well as Mathematics 3, 6 and 9 are excluded from the participation rates, as new curricula were implemented in 2009-10 or in 2009-10.

2.a Achievement Test Results for Students in Grades 3, 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards, an important outcome for Alberta's K-12 education system.

Target

- The targets for individual subject results could not be assessed as current year data is not available.

Discussion

- Current year results cannot be included in this analysis because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- Based on 2005-06 to 2009-10 data, results have improved over time at the acceptable level for English Language Arts 6 and 9, French Language Arts 9 and Science 9.
- Based on 2005-06 to 2009-10 data, results have improved over time at the standard of excellence for English Language Arts at all three grade levels, French Language Arts 6 and Science 9.
- As adult literacy studies are not conducted regularly, Grade 9 results in language arts and mathematics are reported annually by the provincial government as indicators of literacy and numeracy. Students who achieve the acceptable standard in these subjects have developed the foundational skills needed to become literate and numerate adults.
- For more information on literacy and numeracy, see Measuring Up, part of the Government of Alberta's 2010-11 Annual Report, at: www.finance.alberta.ca/publications/measuring/measure.html.

Percentages of Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Targets 2010/11
Grade 3								
English Language Arts	excellence	14	18	16	18	20		18
	acceptable	81	80	80	81	82	Data not available	81
Mathematics	excellence	27	23	24	27	–		–
	acceptable	82	80	79	80	–		–
Grade 6								
English Language Arts	excellence	16	20	21	19	19		19
	acceptable	79	80	81	82	83		82
French Language Arts	excellence	11	11	14	16	16		17
	acceptable	87	87	88	91	88		91
Français	excellence	20	18	17	19	18		20
	acceptable	95	93	94	93	91	Data not available	94
Mathematics	excellence	16	14	16	17	–		–
	acceptable	75	74	75	77	–		–
Science	excellence	28	27	24	25	26		25
	acceptable	78	75	75	77	77		77
Social Studies (see note below)	excellence	23	22	24	–	16		–
	acceptable	79	77	78	–	71		–
Grade 9								
English Language Arts	excellence	14	15	15	15	15		15
	acceptable	77	78	77	79	79		79
French Language Arts	excellence	11	13	12	10	12		11
	acceptable	83	81	84	82	86		83
Français	excellence	15	13	12	13	13		14
	acceptable	86	82	85	86	84	Data not available	87
Mathematics	excellence	17	18	18	19	–		–
	acceptable	67	66	66	67	–		–
Science	excellence	13	15	13	16	18		16
	acceptable	67	70	69	72	74		72
Social Studies (see note below)	excellence	19	19	19	–	19		–
	acceptable	73	71	72	–	69		–
Overall (Mathematics and Social Studies excluded)								
	excellence	16.8	18.6	17.7	18.3	19.4	Data not available	18.5
	acceptable	76.7	76.8	76.6	78.3	79.1		78.4

Source: Alberta Education

Notes:

- Current year results cannot be included because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- The curricula for Social Studies 6 and 9 changed in 2008-09. Results from prior years are not comparable to the current year.
- Social Studies 6 and 9 as well as Mathematics 3, 6 and 9 are excluded from the aggregated overall results and targets, as new curricula were implemented in 2008-09 or in 2009-10.
- See Exhibit II, page 83, for information on measuring results relative to targets.
- See Exhibit C, Provincial Achievement Tests, page 98.

2.b Diploma Examination Results

Rationale

- Student results on diploma examinations are a useful indicator of whether high school students are achieving high standards, an important outcome for Alberta's K–12 education system.

Target

- The targets for the individual subject diploma examination results could not be assessed as current year data is not available.

Discussion

- Current year results cannot be included in this analysis because of the change in the Annual Report tolerance date from September to June. 2010–11 provincial assessment results will be available in September 2011.
- Based on 2005–06 to 2009–10 data, results at the acceptable level have improved over time for English Language Arts 30–2.
- Based on 2005–06 to 2009–10 data, results at the standard of excellence have improved over time for Pure Mathematics 30 and Biology 30.
- The decline in the overall results over time at both the acceptable level and the standard of excellence reflects primarily the decline in English Language Arts 30–1 results.
- To receive a high school diploma, a student must meet diploma requirements, which include earning credit in an English language arts and a social studies diploma examination course.

Percentages of Students Writing Diploma Examinations who Achieved Standards

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Targets 2010/11
English Language Arts 30-1	excellence	19	19	15	12	10		12
	acceptable	88	88	87	86	85		86
English Language Arts 30-2	excellence	8	10	9	8	10		8
	acceptable	86	89	89	88	89		88
French Language Arts 30	excellence	22	23	24	19	16		–
	acceptable	96	96	96	96	94		–
Français 30	excellence	28	25	25	33	16		–
	acceptable	96	97	98	96	94		–
Pure Mathematics 30	excellence	27	25	26	26	30		26
	acceptable	83	81	81	82	83		82
Applied Mathematics 30	excellence	12	12	11	14	13		14
	acceptable	77	78	76	79	77		79
Social Studies 30	excellence	24	25	21	21	–	Data not available	–
	acceptable	86	86	86	84	–		–
Social Studies 33	excellence	19	20	19	20	–		–
	acceptable	83	85	86	86	–		–
Biology 30	excellence	26	27	26	27	28		27
	acceptable	81	84	82	83	81		83
Chemistry 30 (see note below)	excellence	37	38	39	–	30		–
	acceptable	88	89	89	–	79		–
Physics 30 (see note below)	excellence	30	29	32	–	20		–
	acceptable	84	86	86	–	74		–
Science 30	excellence	17	18	22	21	23		–
	acceptable	83	87	89	86	80		–
Overall (Chemistry 30, Physics 30, and Social Studies 30 and 33 excluded)								
	excellence	20.2	20.2	19.1	18.5	19.0	Data not available	–
	acceptable	84.0	84.5	84.1	84.3	83.4		–

Source: Alberta Education

Notes:

- Current year results cannot be included because of the change in the Annual Report reference date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2005-06 to 2009-10 for Pure Mathematics 30, English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- New curricula for Chemistry 30 and Physics 30 were adopted in 2003-04. Results from prior years are not comparable to 2009-10.
- Overall results are a weighted average of results for all subjects. Overall results exclude Chemistry 30 and Physics 30, as well as Social Studies 30 and 33, as these courses have been retired, or are undergoing revision.
- Percentages of students who achieved standards in individual subjects are presented as rounded numbers. Percentages shown in the Performance Measures Summary Table are presented to one decimal place.
- See Endnote 13, page 53, for information on assessment results relative to targets.
- See Endnote 12, Diploma Examinations, page 51.

2.c Diploma Examination Participation

Rationale

- Participation in four or more Diploma Examinations reflects the intent of the Alberta Programs of Study and gives appropriate emphasis to the four core subjects of language arts, mathematics, the sciences and social studies, which are the foundation of basic education.

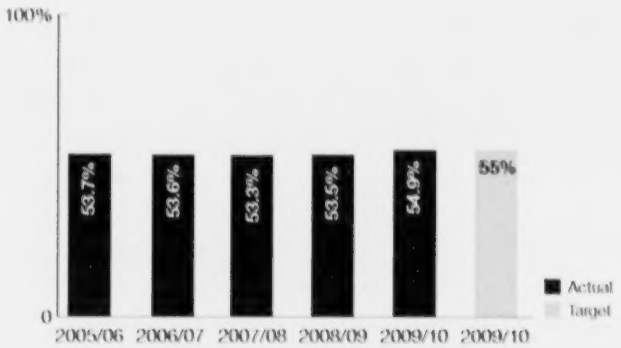
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In 2009-10, 54.9 per cent of students wrote four or more diploma examinations.
- Results have increased over time since 2005-06.
- The vast majority of students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2009-10 school year as data for this measure lag a year.
- See Endnote B, page 83, for information on assessing results relative to targets.
- See Endnote C, Diploma Examination Participation Rate, page 83.

School Jurisdiction Evaluation

- The evaluations of school jurisdiction results indicate an improvement on this measure in many jurisdictions. Fewer jurisdictions have an Issue or Concern evaluation than have a Good or Excellent evaluation.

Overall Evaluation of School Jurisdictions – Diploma Exam Participation Rates

(number of jurisdictions in each evaluation category)

Source: Alberta Education

Notes:

- The results and evaluations for 2009/10 are calculated and reported to school jurisdictions in May 2011 for use in preparing their 2011/2014 education plans.
- See Overall Performance of School Jurisdictions, page 79, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Appendix C, Overall Performance of School Jurisdictions, page 91, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

2.d Rutherford Scholarships

Rationale

- Students eligible for the Rutherford Scholarship have demonstrated strong academic performance, which is an indicator that they are achieving high standards.

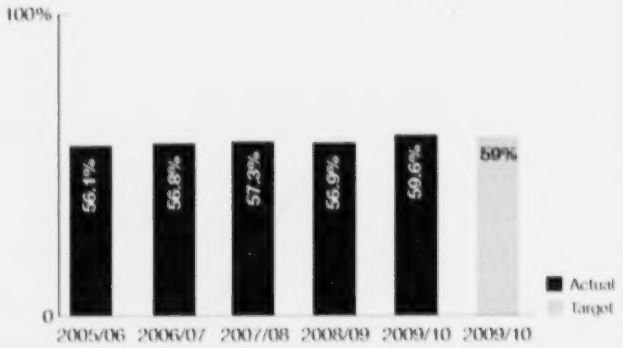
Target

- The target was exceeded.

Discussion

- Over 59 per cent of Grade 12 students in 2009-10 had marks in high school courses that met the requirements for a Rutherford Scholarship.
- The eligibility rate increased significantly in the past year.
- Student marks of 75 per cent or higher in certain high school courses qualify for a Rutherford Scholarship starting in April 2003. Because the eligibility requirements changed, the number of students eligible for Rutherford Scholarships increased. Historical data for the measure has been re-computed to allow for trends to be identified.

Percentages of Grade 12 Students Eligible to Receive a Rutherford Scholarship throughout High School



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2009-10 school year as data for this measure lag a year.
- The measure reports the percentages of Grade 12 students whose marks in certain courses in Grades 10, 11 and 12 met the criteria for a Rutherford Scholarship, not the percentages who received the scholarship. In order to receive a Rutherford Scholarship, students must enroll in a post-secondary program and apply for the scholarship.
- For more information, see Endnote C, Rutherford Scholarship Eligibility, page 83.

School Jurisdiction Evaluation

- Alberta Education evaluates Rutherford Scholarship eligibility rates by school jurisdiction. More than six times as many jurisdictions have a Good or Excellent overall evaluation than have an Issue or Concern evaluation based on the 2009-10 results.

Overall Evaluation of School Jurisdictions – Rutherford Scholarship Eligibility Rates

(number of jurisdictions in each evaluation category)

Source: Alberta Education

Notes:

- The results and evaluations for 2009-10 were calculated and reported to school jurisdictions in May 2011 for use in preparing their 2011-2014 education plans.
- See Overall Performance of School Jurisdictions, page 79, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 91, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

2.e Preparation of Children for School

Rationale

- Early Childhood Services (ECS) programs are designed to ensure that children start school ready to learn. ECS includes kindergarten which is the program for children in the year prior to Grade 1. The ECS participation rate is an indicator that Alberta children are prepared for school.

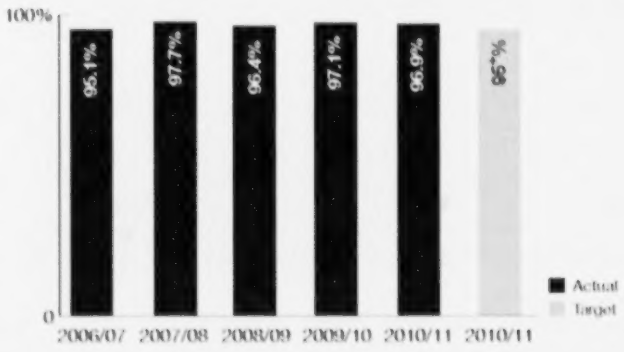
Target

- The target was met.

Discussion

- Nearly 97 per cent of Alberta children participated in ECS programs before entering Grade 1 in 2010-11, similar to results of recent years.
- The vast majority of parents in Alberta choose to enroll their children in ECS programs to help prepare them for school, even though attending ECS programs is not mandatory.

Participation Rate of Grade 1 Students in Early Childhood Services in a Prior Year
(in percentages)



Source: Alberta Education

Notes:

- ECS programs include kindergarten as well as a variety of programs for children with special needs as young as two and a half.
- The methodology was updated in 2008-09 to apply the definition of student in Alberta's ECS-12 education system and prior years' results were restated.
- See Endnote C, page 89, Early Childhood Services Participation Rate.
- See Endnote D, page 89, for information on assessment of results over time.

2.f Transition to Post-Secondary

Rationale

- Post-secondary education equips students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that high school students are prepared for further education and training.

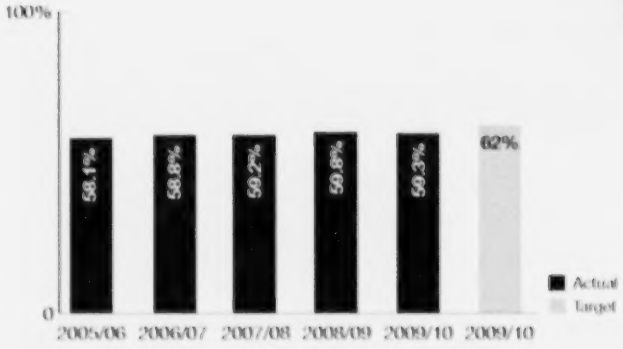
Target

- The target was not met.

Discussion

- In 2009-10, about 59 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10.
- The 6-year transition rate has increased over time and is now stable.
- A comparison of the four year and six year transition rates indicates that a substantial proportion of Alberta's young people delay their entry to post-secondary programs after high school.
- Both the current and historical data have been adjusted to reflect new data received from the post-secondary system. Calculation of the rate now incorporates the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). The target for this measure was set under the old methodology.

High School to Post-Secondary Transition Rate within Six Years of Entering Grade 10
(in percentages)



Source: Alberta Education

Notes:

- The most recent results are for 2009-10 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- The post-secondary transition rates include adjustments for attrition using estimates from Statistics Canada and for students who attend post-secondary outside the province using estimates from the Ministry of Advanced Education and Technology.
- See Footnote 15, page 53, for information on measure(s) results relative to targets.
- See Footnote 23, High School to Post-secondary Transition Rates, page 89.

Percentages of Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2000/01	–	58.1% 2005/06
2001/02	35.6% 2004/05	58.8% 2006/07
2002/03	37.7% 2005/06	59.2% 2007/08
2003/04	38.7% 2006/07	59.8% 2008/09
2004/05	38.9% 2007/08	59.3% 2009/10
2005/06	37.5% 2008/09	
2006/07	37.8% 2009/10	

Source: Alberta Education

Note:

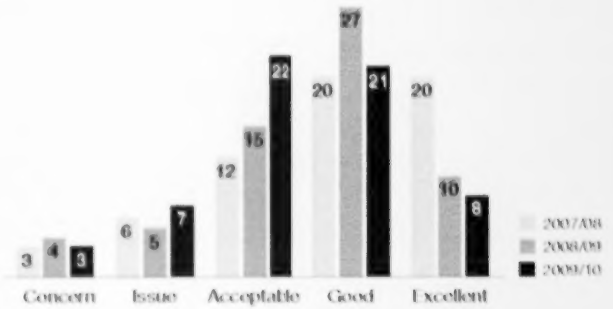
- The four year rate was used to evaluate school jurisdiction performance in 2006 and 2007. Starting in 2008, the evaluation of school jurisdictions on post-secondary transition is based on the six year rate. See Overall Performance of School Jurisdictions, pages 30-32.

School Jurisdiction Evaluation

- The evaluation of school jurisdiction transition rates indicate that results are similar to the previous year in most school jurisdictions throughout the province, with 29 jurisdictions having an overall evaluation of Good or Excellent and fewer having an Issue or Concern evaluation. Of the four large jurisdictions in Edmonton and Calgary, all have evaluations of Good or Excellent, similar to the results of previous years.

Overall Evaluation of School Jurisdictions – Post-Secondary Transition Rates

(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- Post-Secondary Transition rate methodology was revised in 2010 to reflect new data received from the post-secondary system. The calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading).
- The results and evaluations for 2009/10 are calculated and provided to school jurisdictions in May 2011 for use in preparing their 2011/2014 education plans.
- See Jurisdiction Performance by Accountability Measure, page 79, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 91, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

2.g Preparation for Employment

Rationale

- Parents and teachers, together with the public, provide a broad perspective on the extent that students are prepared to enter the work place, an important outcome of the K-12 system.

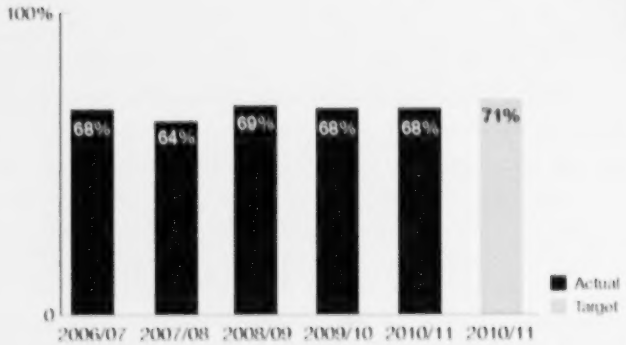
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2010-11 indicate that 68 per cent of parents, teachers and the public were satisfied that students are taught attitudes and behaviours that will make them successful at work when they finish high school.
- Overall satisfaction has been fairly stable over time.
- Satisfaction levels of teachers and parents have been consistently higher than satisfaction of the public.
- To prepare students for work, basic employability skills, such as working with others, critical thinking, analysis and communication are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and the new Knowledge and Employability courses.
- The CTS program is undergoing a major revision to provide increased opportunities for career exploration. The refocusing of CTS has organized the original 32 strands and 600+ courses into five career areas. Two of these – Business Administration, Finance and Information Technology and Trades, Manufacturing and Transportation – were implemented in September 2009.
- Work Experience courses and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of Parents, Teachers and the Public that Students are Taught Attitudes and Behaviours that Will Make Them Successful at Work When They Finish School *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
Parents (Grades 7-12)	71	65	73	68	72
Teachers	86	82	85	86	84
Public	46	46	50	49	49
Overall	**68**	**64**	**69**	**68**	**68**

Source: Alberta Education, CCI Research Inc., 2007, 2008, 2010, 2011; IPSOS Reid, 2009.

Notes:

- Overall satisfaction refers to the average of satisfaction ratios for each respondent group. See Endnote A, page 87, for information on averaging results across respondent groups.
- In the Parent survey, only parents of Grades 7-12 students were asked the question related to "attitudes and behaviours" starting from 2009-10, whereas in previous years this question was asked to parents of CTS Grade 12 students. The results prior to 2009-10 have been restated using survey responses from Parents of Grades 7-12 students only.
- See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.

2.h Preparation for Citizenship

Rationale

- Parents, teachers and students – groups that have direct experience with schools – are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

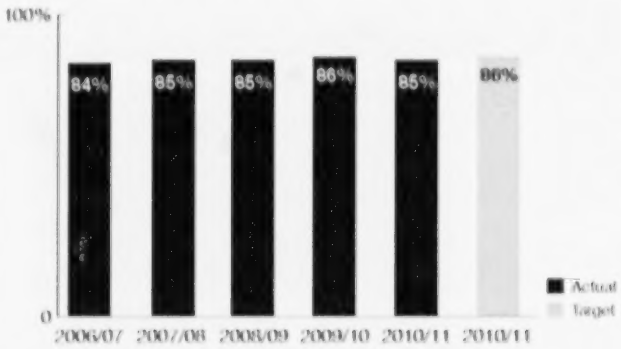
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2010-11 indicate that 85 per cent of high school students, parents and teachers agreed that students model the characteristics of active citizenship.
- Results overall and for all the three respondent groups have been high and stable over time.
- Teacher results have been consistently higher than those of parents and students.
- The new Social Studies Program, which is being implemented in Alberta schools, places increased emphasis on developing citizenship skills.

Overall Agreement of High School Students, Parents and Teachers that Students Model the Characteristics of Active Citizenship
(in percentages)



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	78	81	79	81	80
Parents (ECS-12)	82	82	82	82	82
Teachers	91	92	93	93	93
Overall Agreement	**84**	**85**	**85**	**86**	**85**

Source: Alberta Education, CCI Research Inc., 2007, 2008, 2010, 2011; H.A. Mulford & Associates Ltd., 2009.

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that students:
  - help each other
  - respect each other
  - are encouraged to get involved in activities that help people in the community
  - are encouraged to try their best
  - follow the rules.
- Overall agreement rates are the averages of agreement rates for each respondent group. See Endnote A, page 82, for information on averaging results across respondent groups.
- See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.

GOAL 3 Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning

Success for First Nations, Métis and Inuit Students

Alberta's First Nations, Métis and Inuit (FNMI) students are provided with high quality learning opportunities and supports to enable successful learning. The ministry will work collaboratively with First Nations and the federal government to enable equitable educational opportunities for all First Nations students. The ministry supports First Nations, Métis and Inuit student success by raising awareness of their unique needs; developing culturally relevant learning resources and programming opportunities; focusing on continuous improvement through appropriate accountability mechanisms; and working collaboratively with First Nations, Métis and Inuit communities.

Achievements

Strategy 3.1

Assist school authorities to develop collaborative frameworks that will engage local First Nations, Métis and Inuit communities and parents in the planning and implementation of strategies focused on improving student success.

- A First Nations, Métis and Inuit Collaborative Framework Model was developed by Alberta Education, school jurisdictions, stakeholder organizations and First Nations, Métis and Inuit partners in 2010-11 to encourage FNMI parental and community involvement in the education of their students. The framework model is a tool to plan and implement school authorities' individual FNMI Collaborative Frameworks.
- Alberta Education held six sessions with Alberta school authorities to help them in developing relationships with their FNMI communities.
- The department also held fourteen workshops with FNMI families and communities about their roles and responsibilities in improving the success of their students, in collaboration with the Aboriginal Professional Development Consortia.
- An inquiry into governance issues at Northland School Division delivered a report in November 2010 recommending an improvement strategy that focuses on three central priorities:

  English and Aboriginal language and numeracy development
  Improving student attendance
  Strengthening parental engagement with schools by improving communication and trust.

- The ministry assembled a community engagement team with strong connections to Aboriginal education to provide the strategic advice, direction and leadership needed to address the issues identified in the year long inquiry at Northland School Division.
- In the 2010-11 survey of parents of self-identified FNMI students, 88.4 per cent said they were involved "some" or "a lot" in decisions about their child's education, and 83.1 per cent were satisfied with the opportunity to be involved in decisions about their child's education.

Strategy 3.2

Work collaboratively with partners, including First Nations and Métis leadership, the federal government, other Government of Alberta Ministries, and education stakeholders to improve student learning opportunities and support student achievement.

- Positive progress was made in implementing the Memorandum of Understanding (MOU) for First Nations Education. This included:
  - creation of the Alberta First Nations Education Circle, composed of senior officials from all parties, to oversee implementation of the MOU
  - development of an implementation framework to guide the implementation of commitments
  - information sessions in First Nation communities to raise awareness about the MOU
  - development of an all party communications strategy, including distribution of an MOU newsletter available online at www.education.alberta.ca/teachers/frmi/mou for first nations education.aspx
  - the first annual meeting of elected officials from all parties held January 2011, where the implementation framework was approved.
- The First Nations Education Circle directed the MOU Working Group to establish four sub tables which began work on the following initial areas:
  - Establishing an Indigenous Knowledge and Wisdom Centre
  - Undertaking a comparative funding analysis
  - Identifying ways to address issues related to tuition/service agreements
  - developing a data sharing protocol.
- In the 2010-11 surveys:
  - 96 per cent of FNMI high school students and 93 per cent of FNMI parents of grade 7 - 12 students agreed that students have sufficient access to computers at school or at home to do their school work.
  - 92 per cent of FNMI students agreed that it is easy to get help with school work at school if they need it.
  - A large majority of FNMI parents are satisfied with the accessibility (76 per cent), effectiveness (76 per cent), and efficiency (75 per cent) of programs and services for students at their child's school.

Strategy 3.3

Improve access to learning opportunities, resources, community to school transitions, and support services for on-reserve First Nations students and Métis students who reside on settlements.

- The FNMI Education Partnership Council approved a Year 1 action plan with 11 strategies under the following priorities:

  Ensure FNMI students are ready and able to learn

  Engage parents and families to support children and youth

  Excellence in education.

- The FNMI Education Partnership Council also established a Working Group with representatives from the Ministries of Education, Advanced Education and Technology, and Aboriginal Relations, Treaties 6, 7 and 8, the Métis Nation of Alberta, and the Métis Settlements General Council to begin implementing each of the 11 strategies.

Strategy 3.4

Enhance the attributes, skills and knowledge of teachers about First Nations, Métis and Inuit history, culture and contemporary issues to support the learning of all students.

- Alberta Education participated in the development of a graduate level course on strengthening school teacher and administrator capacities for collaboration and mentorship necessary for improving FNMI student success; the course will be offered as a pilot in 2012.

- In the 2010-11 surveys, 86 per cent of FNMI students agreed that teachers help students achieve high standards, and 85 per cent of FNMI parents were satisfied with the quality of teaching at their child's school.

Strategy 3.5

Increase the number of First Nations, Métis and Inuit teachers.

- The department implemented the second year of the four year community based teacher education program to increase the number of FNMI teachers in the workforce and explored the expansion of the program with urban participants; 88 per cent of the first year cohort are still participating in the program, two urban candidates from Calgary and three from Edmonton are now participating in the program.

Goal 3 Performance Measures

3.a First Nations, Métis and Inuit (FNMI) Achievement Test Results (Overall)

Rationale

- Overall FNMI student achievement of standards on provincial achievement tests is a sound indicator of whether FNMI elementary and junior high students are achieving high standards, an important outcome for Alberta's K-12 education system.

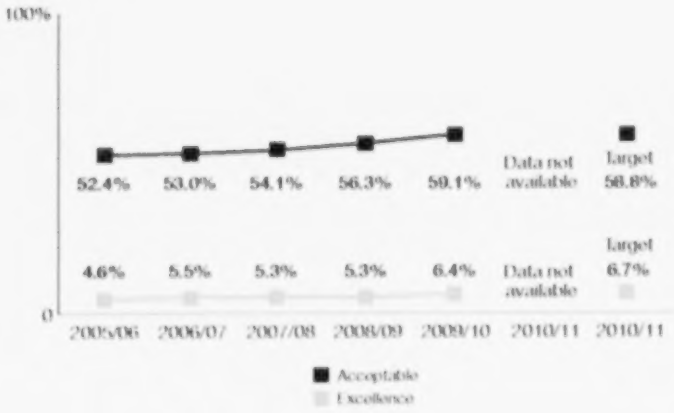
Target

- The targets for the overall results could not be reassessed as current year data is not available.

Discussion

- Current year results cannot be included in this analysis because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- Overall results for self-identified FNMI students improved at the acceptable standard in 2009-10.
- Overall results for FNMI students at the standard of excellence improved in 2009-10.
- Overall participation rates for FNMI students have increased over time, primarily because participation in Grade 9 English Language Arts and Science has increased.

Overall Percentages of FNMI Students who Achieved Standards on Grades 3, 6 and 9 Provincial Achievement Tests



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 3, 6 and 9.
- Overall results exclude Grades 6 and 9 Social Studies and Grades 3, 6 and 9 Mathematics as new curricula were implemented in the current year or in 2009-10.
- See Definition C, Provincial Achievement Tests, page 90.

FNMI Participation Rates for Provincial Achievement Tests *(in percentages)*

	Subject	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
Grade 3							
	English Language Arts	84	86	86	85	86	Data not available
	Mathematics	84	86	87	86	–	
Grade 6							
	English Language Arts	82	81	83	81	84	Data not available
	French Language Arts	100	94	90	96	96	
	Français	n/a	*	*	*	n/a	
	Mathematics	82	81	83	81	–	
	Science	83	80	82	80	84	
Grade 9							
	English Language Arts	67	72	71	75	76	Data not available
	French Language Arts	93	84	97	90	98	
	Français	n/a	*	n/a	n/a	n/a	
	Mathematics	66	72	71	75	–	
	Science	67	74	73	77	77	
Overall							
		77	78	79	80	82	Data not available

Source: Alberta Education

Notes:

- Current year results cannot be included because of the changes to the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- An asterisk (*) indicates suppression has been applied because fewer than six students wrote the test, while n/a indicates no FNMI students wrote the test.
- Participation rates exclude Mathematics as new curricula were implemented in 2008-09 or in 2009-10.

3.a First Nations, Métis and Inuit (FNMI) Achievement Test Results for Students in Grades 3, 6 and 9

Rationale

- FNMI student results on provincial achievement tests in each grade and subject provide detailed information on whether FNMI elementary and junior high students are achieving high standards.

Target

- The targets for individual subject achievement test results could not be assessed as current year data is not available.

Discussion

- Current year results cannot be included in this analysis because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- Improvement in English Language Arts 6 and 9 and in Science 6 and 9 accounts for the improvement in the overall results in 2009-10 at the acceptable level.
- Improvement in English Language Arts 3, 6 and 9 and in Science 9 accounts for the improvement in the overall results at the level of excellence for 2009-10.
- Increases in participation rates contributed to the improved results in English Language Arts 3, 6 and 9, and Science 6 and 9 in 2009-10.

Percentages of Self-Identified FNMI Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Targets 2010/11
Grade 3								
English Language Arts	excellence	4	6	6	6	7		7
	acceptable	67	66	66	68	68	Data not available	70
Mathematics	excellence	11	10	10	11	–		–
	acceptable	65	63	62	62	–		–
Grade 6								
English Language Arts	excellence	4	6	7	6	6		7
	acceptable	57	59	64	62	68		65
French Language Arts	excellence	2	2	3	2	3		–
	acceptable	77	76	74	87	70		–
Français	excellence	n/a	*	*	*	n/a		–
	acceptable	n/a	*	*	*	n/a	Data not available	–
Mathematics	excellence	4	4	4	5	–		–
	acceptable	49	47	50	51	–		–
Science	excellence	9	8	8	8	10		10
	acceptable	55	50	52	52	58		55
Social Studies (see note below)	excellence	6	6	8	–	16		–
	acceptable	54	52	57	–	71		–
Grade 9								
English Language Arts	excellence	3	4	3	3	4		5
	acceptable	46	49	47	53	55		56
French Language Arts	excellence	7	3	5	2	11		–
	acceptable	76	66	77	69	71		–
Français	excellence	n/a	*	n/a	n/a	n/a		–
	acceptable	n/a	*	n/a	n/a	n/a	Data not available	–
Mathematics	excellence	3	4	4	4	–		–
	acceptable	31	33	32	36	–		–
Science	excellence	3	3	3	3	5		4
	acceptable	34	38	38	44	45		47
Social Studies (see note below)	excellence	5	5	5	–	19		–
	acceptable	38	41	41	–	69		–
Overall (Mathematics and Social Studies excluded)								
	excellence	4.6	5.5	5.3	5.3	6.4	Data not available	6.7
	acceptable	52.4	53.0	54.1	56.3	59.1		58.8

Source: Alberta Education

Notes:

- Current year results cannot be included because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis or Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test, while n/a indicates no self-identified FNMI students wrote the test.
- The curricula for Social Studies 6 and 9 changed in 2008-09. Results from prior years are not comparable to the current year.
- Overall results exclude Mathematics and Social Studies as new curricula were implemented in 2008-09 or in 2009-10.
- See Endnote C, Provincial Achievement Tests, page 86.

3.b First Nations, Métis and Inuit (FNMI) Diploma Examination Results

Rationale

- FNMI student results on diploma examinations are a solid indicator of whether high school students are achieving high standards, an important outcome for Alberta's K-12 education system.

Target

- The targets for individual subject diploma examination results could not be assessed as current year data is not available.

Discussion

- Current year results cannot be included in this analysis because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- Based on 2005-06 to 2009-10 data, overall diploma examination results for self-identified FNMI students have been stable over time at the acceptable standard and the standard of excellence, with some fluctuations.
- Diploma examination results in English Language Arts 30-1 at the standard of excellence have decreased over time.
- Results in English Language Arts 30-2 at the acceptable standard and Science 30 at the standard of excellence have increased over time.

Percentages of Self-Identified FNMI Students Writing Diploma Examinations who Achieved Standards

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Targets 2010/11
English Language Arts 30-1	excellence	11	10	8	6	4		9
	acceptable	76	79	79	78	75		81
English Language Arts 30-2	excellence	5	8	8	4	7		6
	acceptable	81	85	85	83	88		85
French Language Arts 30	excellence	13	10	14	15	0		
	acceptable	88	100	79	85	75		–
Français 30	excellence	n/a	*	n/a	n/a	n/a		
	acceptable	n/a	*	n/a	n/a	n/a		–
Pure Mathematics 30	excellence	11	10	11	11	12		17
	acceptable	68	72	68	70	71		74
Applied Mathematics 30	excellence	6	8	10	12	8		13
	acceptable	67	68	69	76	71	Data not available	78
Social Studies 30	excellence	13	12	11	11	–		–
	acceptable	70	74	76	74	–		–
Social Studies 33	excellence	9	10	11	14	–		–
	acceptable	72	74	79	78	–		–
Biology 30	excellence	13	12	16	12	13		16
	acceptable	65	71	69	69	64		75
Chemistry 30 (see note below)	excellence	23	20	18	–	12		–
	acceptable	77	80	81	–	64		–
Physics 30 (see note below)	excellence	19	22	18	–	11		–
	acceptable	72	70	71	–	61		–
Science 30	excellence	7	15	10	15	15		–
	acceptable	77	76	88	80	77		–
Overall (Chemistry 30, Physics 30, and Social Studies 30 and 33 excluded)								
	excellence	8.7	9.5	10.2	8.2	8.7	Data not available	–
	acceptable	73.7	77.4	77.1	77.1	76.3		–

Source: Alberta Education

Notes:

- Current year results cannot be included because of the change in the Annual Report release date from September to June. 2010-11 provincial assessment results will be available in September 2011.
- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis or Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2005-06 to 2009-10 for Pure Mathematics 30, English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- New curricula for Chemistry 30 and Physics 30 were adopted in 2003-09. Results from prior years are not comparable to the current year.
- Overall results are a weighted average of results for all subjects. Overall results exclude Chemistry 30 and Physics 30, as well as Social Studies 30 and 33, as these courses have been retired or are undergoing revision.
- Percentages of students who achieved standards in individual subjects are presented as rounded numbers. Percentages shown in the Performance Measures Summary Table are presented to one decimal place.
- See Footnote C, Diploma Examinations, page 87.

3.c Rutherford Scholarship Eligibility of Self-identified First Nations, Métis and Inuit (FNMI) Students

Rationale

- Self-identified FNMI students eligible for the Rutherford Scholarship have demonstrated strong academic performance, which is an indicator that they are achieving high standards.

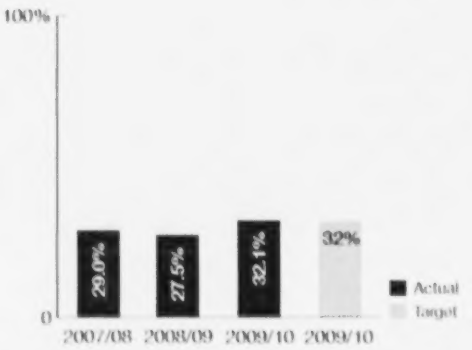
Target

- The target was met.

Discussion

- Over 32 per cent of Grade 12 self-identified FNMI students in 2009-10 had marks in high school courses that met the requirements for a Rutherford Scholarship.
- This result has increased compared to the previous year.
- The current result for self-identified FNMI students, 32.1 per cent, is lower than the value for students overall, 59.6 per cent (see page 44).

Percentages of 2009-10 Grade 12 Self-identified FNMI Students Eligible to Receive a Rutherford Scholarship throughout High School



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2009-10 school year. As data for this measure lag a year.
- The measure reports the percentages of Grade 12 self-identified FNMI students whose marks in certain courses in Grades 10, 11 and 12 met the criteria for a Rutherford Scholarship, not the percentages who received the scholarship. In order to receive a Rutherford Scholarship, students must enroll in a post-secondary program and apply for the scholarship.
- The rules for Rutherford Scholarships changed in April 2008, which increased the number of students eligible. The result for 2007-08 in the chart has been recalculated to reflect this change.
- See Endnote 2, page 89, for information on the calculation of results for FNMI students.

3.d Preparation for Citizenship – First Nations, Métis and Inuit (FNMI) Students

Rationale

- Self-identified FNMI students and their parents/guardians are groups that have direct experience with schools and are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.
- This measure is under development.

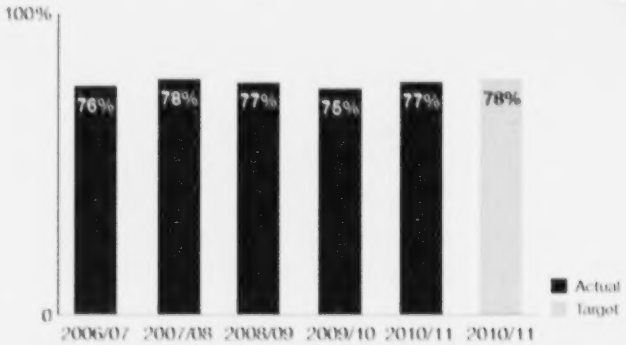
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Overall survey results in 2010-11 indicate that 77 per cent of self-identified FNMI high school students and their parents/guardians agreed that students model the characteristics of active citizenship.
- Results overall and for each respondent group have been stable over time.
- The new Social Studies program, which is being implemented in Alberta schools, places increased emphasis on developing citizenship skills.

Overall Agreement of Self-identified FNMI High School Students and their Parents that Students Model the Characteristics of Good Citizenship
(#1 per centiles)



FNMI Survey Results *(#1 per centiles)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	74	75	76	75	78
Parents (LCS-12)	79	80	79	76	77
Overall	76	78	77	75	77

Source: Alberta Education, CCI Research Inc. (2007, 2008, 2010, 2011); IPA Multifact & Associates Ltd. (2008)

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that students:
  - help each other
  - respect each other
  - are encouraged to get involved in activities that help people in the community
  - are encouraged to try their best
  - follow the rules.
- Surveys of FNMI parents and high school students began in 2006-07.
- Overall agreement rates are the averages of agreement rates for each respondent group. See Endnote A, page 80, for information on averaging results across respondent groups.
- See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.

3.e Preparation for Employment – First Nations, Métis and Inuit (FNMI) Students

Rationale

- First Nations, Métis and Inuit (FNMI) parents provide a broad perspective on the extent that students are prepared to enter the work place, an important outcome of the K–12 system.
- This measure is under development.

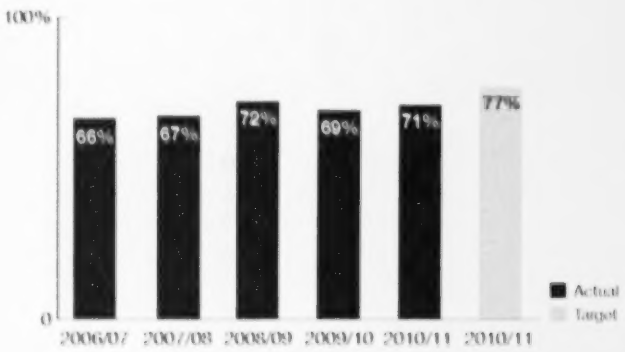
Target

- The target was not met.

Discussion

- Overall survey results in 2010–11 indicate that 71 per cent of FNMI parents were satisfied that students are taught attitudes and behaviours that will make them successful at work when they finish high school.
- Overall satisfaction has been relatively stable over the last five years, with some fluctuations.
- To prepare students for work, basic employability skills, such as working with others, critical thinking, analysis and communication, are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and the new Knowledge and Employability courses.
- The CTS program is undergoing a major revision to provide increased opportunities for career exploration. The refocusing of CTS has organized the original 22 strands and 600+ courses into five career areas. Two of these – Business, Administration, Finance and Information Technology, and Trades, Manufacturing and Transportation – were implemented in September 2009.
- Work Experience courses and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of FNMI Parents that Students are Taught Attitudes and Behaviours that Will Make Them Successful at Work When They Finish School
(in percentages)



FNMI Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
FNMI Parents (Grades 7–12)	66	67	72	69	71

Source: Alberta Education, CCI Research Inc. (2007, 2008, 2010, 2011); IPA Multifed & Associates Ltd. (2009).

Notes:

- Surveys of First Nations, Métis and Inuit (FNMI) parents began in 2006–07.
- See Exhibit A, page 80–83, for information on surveys conducted for Alberta Education.
- Beginning in 2009–10, only FNMI parents of Grades 7–12 students were asked this question. Whereas in previous years it was asked to FNMI parents of ECS to Grade 12 students. Results prior to the 2009–10 survey have been restated using survey responses from parents of Grades 7–12 students only.

3.f Transition to Post-Secondary – First Nations, Métis and Inuit (FNMI) Students

Rationale

- Post-secondary education equips self-identified FNMI students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that self-identified FNMI high school students are prepared for further education and training.
- This measure is under development.

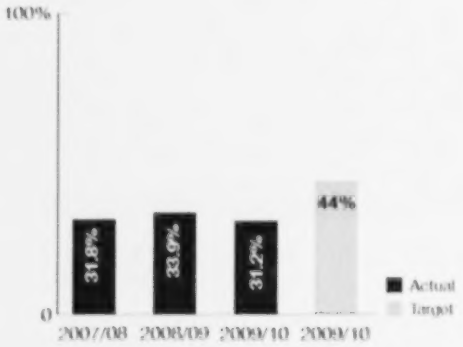
Target

- The target was not met.

Discussion

- In 2009/10, about 31 per cent of Alberta's self-identified FNMI high school students made the transition to post-secondary within six years of entering Grade 10.
- Both the current and historical data have been adjusted to reflect new data received from the post-secondary system. Calculation of the rate now incorporates the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). The target for this measure was set under the old methodology.
- The six-year transition rate has been stable since 2002/03 with some fluctuation.
- A comparison of the four-year transition rate and the six-year rate indicates that a substantial proportion of self-identified FNMI students delay their entry to post-secondary programs after high school.
- The six-year rate for FNMI students, 31.2 per cent, is approximately one half the rate for all Alberta students, 59.3 per cent (see page 47).

High School to Post-Secondary Transition Rate of Self-identified FNMI Students within Six Years of Entering Grade 10 *(in percentages)*



Source: Alberta Education

Notes:

- The most recent results are for 2009/10 as the data for this measure lag a year.
- Student enrollment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- An attrition adjustment is not applied to the FNMI results because estimates are not available for this specific population.
- See Footnote 2, page 58, for information of the calculation of FNMI student results.
- The rate for 2002/03 has been restated because of a change in the process that sets the flags for FNMI enrolment.

Percentages of FNMI Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
2002/03	16.8% 2006/06	31.8% 2007/08
2003/04	19.1% 2006/07	33.9% 2008/09
2004/05	17.7% 2007/08	31.2% 2009/10
2005/06	15.7% 2008/09	
2006/07	16.6% 2009/10	

Source: Alberta Education

3.g Self-identified First Nations, Métis and Inuit (FNMI) Student Annual Dropout Rate

Rationale

- The self-identified FNMI student dropout rate is an indicator of how well the needs of self-identified FNMI students at risk of not completing high school are being addressed by the K-12 education system.
- This measure is under development.

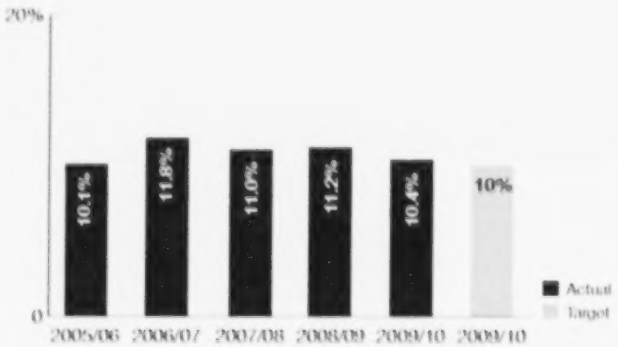
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- Enrolment data indicate that 10.4 per cent of self-identified FNMI students aged 14–18 dropped out of school in 2009-10.
- The dropout rate for self-identified FNMI students has decreased since 2006-07, returning to the level of 2005-06.
- The current dropout rate for self-identified FNMI students, 10.4 per cent, is more than twice as high as the rate for students overall, 4.2 per cent (see page 27).
- Efforts to improve high school completion rates, as well as the strategies to improve self-identified FNMI parent and community engagement, are being implemented to encourage self-identified FNMI students to complete school and help reduce the dropout rate of this population of students.
- Dropping out of school may be a temporary interruption of a student's education. Of the self-identified FNMI students who dropped out in 2008-09, about 25 per cent returned their education in 2009-10.
- Some self-identified FNMI students who do not complete high school in the basic education system do so as young adults in the advanced education system.

Annual Dropout Rates of Self-identified FNMI Students Aged 14–18 *(in percentages)*



Source: Alberta Education

Notes:

- The most recent results are for 2009-10 as the data for this measure lag a year.
- Self-identified FNMI students aged 14–18 who, in the following year, are not enrolled in school (in K-12 school, in Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14–18 in 2008-09 were tracked for one year. Those who were not enrolled and had not completed are included in the 2009-10 dropout rate.
- An ethnicity adjustment is not applied to the FNMI results because estimates are not available for this specific population.
- See Endnote C, page 89, for more information on the calculation of FNMI Annual Dropout Rate.

3.h High School Completion of Self-identified First Nations, Métis and Inuit (FNMI) Students

Rationale

- High school completion is important for entry to the labour force and post-secondary programs. The five-year rate recognizes that it may take more time for some FNMI students to finish high school.
- High school completion of FNMI students includes self-identified FNMI students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10, as well as those who earn a high school diploma or certificate. This acknowledges those self-identified FNMI students that have completed the high school courses they need to continue their education in a post-secondary program.
- This measure is under development.

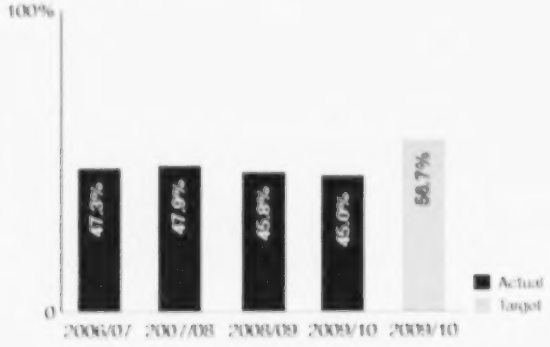
Target

- The target was not met.

Discussion

- In 2009-10, 45 per cent of self-identified FNMI students completed high school within five years of entering Grade 10.
- Both the current and historical data have been adjusted to reflect new data received from the post-secondary system. Calculation of the rate now incorporates the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). The target for this measure was set under the old methodology.
- The current high school completion rate of self-identified FNMI students, 45 per cent, is lower than the rate for all Alberta students, 79 per cent (see page 79).
- Improving the high school completion rate continues to be a priority for the Alberta government. Efforts are underway within the ministry and in schools throughout the province to enable more students to complete high school, including focusing efforts on specific populations of students that have lower high school completion rates.

High School Completion Rate of Self-identified FNMI Students Within Five Years of Entering Grade 10 *(in percentages)*



Source: Alberta Education

Notes:

- The most recent results are for 2009-10 as the data for this measure lag a year.
- An attrition adjustment is not applied to the FNMI result because estimates are not available for this specific population.
- The rate for 2007-08 has been restated because of a change in the process that sets the flags for FNMI enrolment.
- See Endnotes (C, page 89) for information on the calculation of FNMI student results.

3.i Diploma Examination Participation of First Nations, Métis and Inuit (FNMI) Students

Rationale

- Participation in four or more Diploma Examinations reflects the intent of the Alberta Programs of Study and gives appropriate emphasis to the four core subjects of language arts, mathematics, sciences and social studies, which are the foundation of basic education.
- This measure is under development.

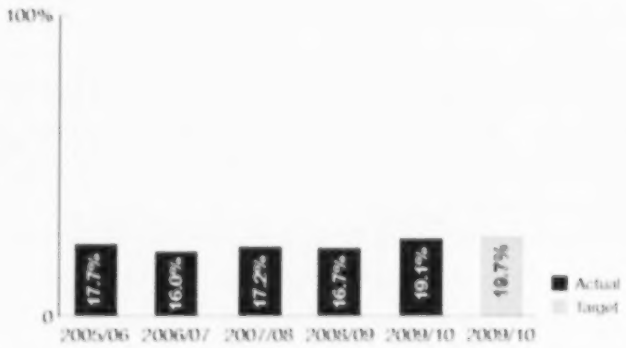
Target

- The target was met as the current result is not significantly different from the target value.

Discussion

- In 2009/10, almost 19 per cent of self-identified FNMI students wrote four or more diploma examinations.
- The diploma exam participation rate has increased over time since 2005/06.
- The vast majority of self-identified FNMI students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Self-identified FNMI Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2009/10 school year as data for this measure lag a year.
- See Endnote C, page 85, for information on the calculation of FNMI student results.

GOAL 4 Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning

Highly Responsive and Responsible Education System

The ministry provides leadership and support to create a highly responsive and responsible education system and promotes the development of leadership capacity within the education sector workforce. It assists in the development and implementation of planning, reporting and financial accountability systems and leads in the effective use of information systems and technology. The ministry is also responsible for the development and implementation of capital plans for the construction, renovation, leasing and maintenance of school buildings.

Achievements

Strategy 4.1

Enable parents and the public to access timely, accurate, relevant and meaningful information about the benefits, improvement and achievements of Alberta's education system.

- Alberta Education provided new and updated information for parents and the public online, including:
  - the Outreach Programs Handbook
  - the High School Completion Strategic Framework
  - Accountability Pillar performance measurement results (ASAM reports)
  - the roles and responsibilities in offering alternative programs
  - the Canadian Aboriginal Workforce Education (CAWE) work-based training program.
- The department developed 2010-11 Curriculum Handbooks for Parents and Curriculum Summaries (English and French) to provide parents with information on what students are expected to learn in each grade, including overviews of subjects and topics.
- The department launched a website to inform stakeholders about Action on Curriculum and the Curriculum Standards and Process Redesign project, which involves creating new over-arching standards and guidelines for provincial curriculum development.
- The department is also exploring innovative ways to engage with stakeholders and the public. In 2010-11, the department launched an engagement platform to support and enhance engagement on strategic initiatives, providing integration of established online tools and techniques with emerging social networking applications. The engagement platform, along with planned use of social media, also provided opportunities to create business processes efficiencies and enhancements for program areas across the department, including:

using webcasting to provide a knack to school committees to school and jurisdiction staff across Alberta

delivering professional development for early childhood professionals, webcast to various locations across the province, as part of the Inclusive Practices in Early Learning symposium, in collaboration with the Edmonton Regional Professional Development Consortia

using social media to facilitate continuous informal dialogue with stakeholders and public (Twitter, YouTube, Facebook)

providing engagement planning and online facilitation for public discussion of the future of charter schools in Alberta, as well as the development of a provincial framework for professional learning.

- In the 2010-11 surveys:

  86 per cent of teachers and 67 per cent of principals agreed that Alberta's education system communicates effectively with the public.

  47 per cent of school board trustees felt the quality of information about student achievement in their jurisdiction had improved over the last three years (47 per cent felt it had stayed the same while 4 per cent felt it had declined).

Strategy 4.2

Develop policy and supporting legislation arising from the Inspiring Education public dialogue.

- As part of the ongoing dialogue about the future of ECS to Grade 12 education, the department:

  released the Inspiring Education Steering Committee Report in June 2010

  released the Inspiring Action on Education document in June 2010

  engaged the public in online discussion of Inspiring Action between July and October 2010 using six Transformation Guides posted to the engagement platform

  supported the online discussion process through enhanced use of social media, notably blogging and microblogging (Idea Forum)

  hosted a Minister's Forum on the Inspiring Action document in October 2010, with 117 participants

  completed a draft Education Act for tabling in the Legislature based on feedback from the Inspiring Action online engagement and the Minister's Forum

  engaged stakeholders in discussions on the separate school district establishment process

  engaged Alberta's education community on competencies for 21st century learners

  initiated the Review of Locally Developed Courses (courses developed by school authorities) to determine whether they were effective and efficient in meeting student needs, provided school authorities with options for innovation and responsiveness, and aligned with the ministry's strategic direction for the future.

Strategy 4.3

Implement the Workforce Planning Framework for Action, coordinate the implementation of strategic activities and develop a school leadership framework to address emerging challenges within the education sector workforce.

- As part of implementing the Education Sector Workforce Planning Framework for Action to attract, develop and retain qualified education sector workers, the department:

  provided 20 additional bursaries for the second cohort of the Northern Student Bursary Program to attract qualified individuals to rural and northern school jurisdictions; 10 past bursary recipients (91 per cent) were offered employment in northern communities

  offered a summer institute for new northern teachers to prepare them for the unique challenges of working in northern Alberta

  expanded the Bridges to Employment pilot project for foreign prepared teachers through the addition of a second cohort beginning in September 2011

  expanded the Career and Technology Studies (CTS) Bridging Program to provide teacher pre-service training to tradespersons. Nineteen participants of the initial CTS bridging program will complete the program in April 2011. This will permit participants to teach in their areas of CTS expertise while completing requirements for Bachelor of Education degrees

  provided funding to 11 school authorities in northern Alberta to implement teacher induction programs, and expanded the exploration of promising practices in an additional eight school jurisdictions

- In the 2010-11 surveys:

  71 per cent of teachers agreed that professional development opportunities made available through their jurisdiction have contributed significantly to their ongoing professional development

  79 per cent of principals and 78 per cent of school board trustees agreed that recent Bachelor of Education graduates are well prepared to meet their responsibilities as teachers

  a vast majority of principals agreed that they are able to attract (86 per cent) and retain (91 per cent) teachers in their schools.

Strategy 4.4

Streamline school board and ministry administrative practices, encourage open collaboration throughout the education system, and enhance the use of technology to achieve greater efficiency and effectiveness in our operations.

- In 2010-11, the department:
  - implemented PASIprep, the Provincial Approach to Student Information, in all school authorities. All 2010-11 student enrolment information was collected via the PASIprep system, which is helping to meet the education system's need for high quality and timely student information, while at the same time eliminating redundancy and reducing costs.
  - developed and delivered training sessions on student records, enrolment, funding and legislation for stakeholder associations
  - developed materials on school trustee election policy for the Senior Business Officials Leadership Program
  - developed and distributed material and information for school trustee elections and plebiscites, and developed and coordinated the implementation of the Special School Tax Levy Protocol
  - delivered presentations to school authorities on how the Student Population Projection and Teacher Forecasting Model can be used to inform strategic workforce planning
  - developed a draft revised School Library Services policy and guidelines in collaboration with stakeholders and other ministries; the revision includes a transformation to a School Library Learn Commons perspective where students are supported in their diverse learning needs through physical and/or online library services
  - provided $300,000 and made presentations to the College of Alberta School Superintendents to develop and implement superintendent and school leadership programs in the effective use of technology in schools; a network of 21st century learning school jurisdictions has been established
  - created the School Technology Services Self-Evaluation Guide, based on industry standards and adapted to the K-12 educational context, to support school authorities with effective decision making about technology investments, risk management, and information security; the department is providing ongoing training to support the development of these skills.

Strategy 4.5

Increase opportunities for students and educators to build international and intercultural knowledge, enhance capacity to deliver international education programs, and ensure Alberta's intergovernmental and international relationships support the province's education system.

- Alberta Education establishes and builds cooperative relationships with other governments to benefit students and educators. As a member of the Council of Ministers of Education, Canada (CMEC), Alberta Education supported the Education for Sustainable Development Framework for Collaboration and Action by providing budget scenarios for a Sustainability Guide for curriculum developers and educators to infuse Education for Sustainable Development competencies into curricula. Alberta Education also participated on the CMEC Literacy Expert Advisory Group which was responsible for implementing activities identified in the CMEC *Literacy Action Plan*.
- Alberta Education led the development of the Western and Northern Canadian Protocol (WNCP) for Collaboration in Education Three Year Business Plan, and revision of the Protocol to reflect the WNCP's strategic direction and focus on curriculum and related goals.
- Alberta Education is also working to enhance Alberta's and Canada's presence and exposure in international markets. In 2010-11, the ministry:
  - completed education marketing initiatives in 15 cities in Brazil, Korea, Japan, Mexico and China, incorporating both the Alberta and the *Education in Canada* brands at international student marketing fairs and Embassy sponsored marketing events
  - signed a Memorandum of Understanding with the Chinese Ministry of Education and completed a strategic education mission to China to build and enhance international relations
  - launched the *Handbook of International Education Administrators* as part of International Education Week.
- In the 2010-11 high school student survey, 75 per cent of students agreed that students at their school are encouraged to get involved in global issues.

Strategy 4.6

Enhance capital planning processes to develop more effective and innovative approaches to planning, managing and investing in school infrastructure.

- Alberta Education reviews school jurisdiction plans with technical support from Alberta Infrastructure, and uses those priorities to determine province-wide priorities for construction of new schools, modernizations and modular classroom requirements. In 2010-11, work included:

  completing 62 new schools, additions and replacements, and modernizations

  continuing construction of 18 new schools, including four new high schools being constructed under a Design Build agreement with Clark Builders, as well as 20 modernizations and replacement schools

  initiating the construction of 10 new elementary and middle schools in Edmonton and the Calgary region under the Alberta made public-private partnership approach

  providing funding for the relocations of 46 portable or modular classroom units to address enrolment pressures

  developing a School Infrastructure Forecasting Tool to generate proposals for long-term investment strategies and support long-term planning for school infrastructure

  developing, for review by the respective Advisory Committees, proposals for a new/enhanced Utilization Rate Formula and for new/enhanced Education Design Standards for school facilities

  approving a new policy for the funding of jurisdiction-to-jurisdiction leases for school facilities. This policy will be phased in beginning in September 2011 and will replace lease support payments with Infrastructure Maintenance and Renewal funding.

- In the 2010-11 surveys, respondents were asked about their satisfaction with school facilities and equipment:

  80 per cent of high school students were satisfied with the facilities at their school

  83 per cent of parents were satisfied with the facilities at their child's school

  73 per cent of teachers were satisfied that the facilities at their school meet the learning needs of students

  83 per cent of parents were satisfied with the equipment at their child's school

  69 per cent of teachers were satisfied that the equipment at their school meets the program delivery needs of teachers.

Goal 4 Performance Measures

4.a Working Relationships

Rationale

- The perceptions of various stakeholders who are directly involved in the K-12 education system as well as public perception on their input into education provide an indication of effective working relationships within the education system.

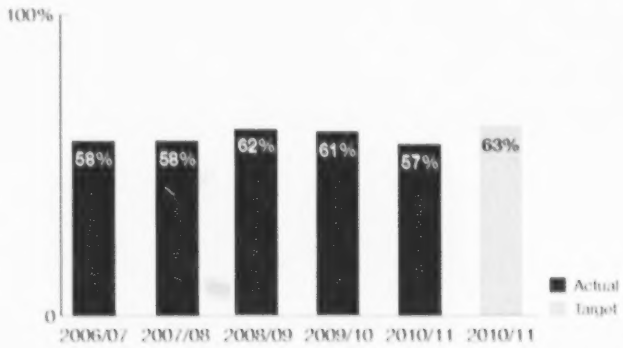
Target

- The target was not met.

Discussion

- Overall, in the 2010-11 provincial surveys, 57 per cent of high school students, parents, teachers, school board members and the public were satisfied with their input into education at the school, jurisdiction and provincial levels.
- Overall satisfaction has been stable over time.
- Satisfaction levels among respondent groups have varied, with public satisfaction consistently lower than results for the other groups. The public typically has less familiarity and involvement with education than other respondent groups, which may affect results.
- Within respondent groups, the satisfaction level has increased over time for high school students, and decreased significantly over time for school board members.
- The marked increase in student satisfaction in 2008-09, 2009-10 and 2010-11 may be related to the Speak Out student engagement initiative which established an ongoing interactive website and a student advisory committee to the Minister as well as meetings with students around the province.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that Their Input is Considered, Respected and Valued by the School, Jurisdiction and Province *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
High School Students	66	68	78	81	74
Parents (K-GS-12)	55	59	60	59	56
Teachers	59	62	65	62	60
School Board Members	62	56	56	58	59
Public	45	44	51	46	47
Overall Satisfaction	**58**	**58**	**62**	**61**	**57**

Source: Alberta Education, CCI Research Inc., 2007, 2008, 2010, 2011; IPSOS Reid, 2009.

Notes:

- Students were asked about their satisfaction that their input into decisions at their school is being considered.
- School board members were asked about their satisfaction that their input into the education of students is being considered by Alberta Education.
- For parents and the public, percentages reported are averages of satisfaction that
  - their input into decisions at school is being considered
  - their input into the education of students is considered by the school board
  - their input into the education of students is considered by Alberta Education.
- For teachers, percentages reported are averages of satisfaction that
  - their input into the education of students is considered by the school
  - their input into the education of students is considered by the school board
  - their input into the education of students is considered by Alberta Education.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 207, for information on averaging results within and across respondent groups.
- See Endnote A, pages 203-53, for information on surveys conducted for Alberta Education.

4.b School, Jurisdiction and Provincial Leadership

Rationale

- Effective leadership at all levels is important to maintain the quality of the K-12 education system and to improve student programs and achievement.

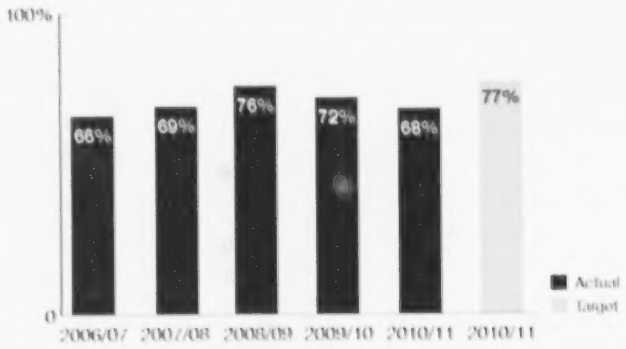
Target

- The target was not met.

Discussion

- Overall survey results in 2010-11 indicate that 68 per cent of parents, teachers and school board members were satisfied with leadership at all levels of the K-12 system.
- Satisfaction with leadership has returned to the 2006-07 level after increasing to 76 per cent in 2008-09.
- Within respondent groups, teacher, parent and school board member satisfaction have returned to 2006-07 levels after increasing in the intervening years.
- School board members' satisfaction with leadership at the provincial level has decreased significantly since 2008-09.
- Satisfaction with leadership is consistently highest at the school level, likely reflecting parents' and teachers' positive and regular contact with the school administration.

Overall Satisfaction of Parents, Teachers and School Board Members that Leadership at all Levels Combined (School, Jurisdiction and Provincial) Effectively Supports and Facilitates Teaching and Learning *(in percentages)*



Survey Results *(in percentages)*

At the School Level					
Respondent Group	**2006/07**	**2007/08**	**2008/09**	**2009/10**	**2010/11**
Parents (ECS-12)	87	85	87	84	87
Teachers	85	86	90	87	85
Overall Satisfaction	**86**	**85**	**88**	**86**	**86**

At the Jurisdiction Level					
Respondent Group	**2006/07**	**2007/08**	**2008/09**	**2009/10**	**2010/11**
Parents (ECS-12)	74	72	82	82	77
Teachers	77	81	83	83	79
Overall Satisfaction	**75**	**77**	**82**	**82**	**78**

At the Provincial Level					
Respondent Group	**2006/07**	**2007/08**	**2008/09**	**2009/10**	**2010/11**
Parents (ECS-12)	56	56	60	55	53
Teachers	45	55	63	56	51
School Board Members	57	63	72	67	59
Overall Satisfaction	**52**	**58**	**65**	**59**	**54**

At All Levels Combined (School, Jurisdiction, Provincial)					
Respondent Group	**2006/07**	**2007/08**	**2008/09**	**2009/10**	**2010/11**
Parents (ECS-12)	72	71	77	73	72
Teachers	69	74	79	75	72
School Board Members	57	63	72	67	59
Overall Satisfaction	**66**	**69**	**76**	**72**	**68**

Source: Alberta Education, CCI Research Inc., 2007, 2008, 2010, 2011; ITA Multilevel & Associates Ltd., 2009.

Notes:

- Overall satisfaction at each level (school, jurisdiction, provincial) is the average of satisfaction levels for each respondent group. Overall satisfaction at all levels combined is the average of overall satisfaction at each level. (See Endnote A, page 87, for information on averaging results within and across respondent groups and across levels.)
- (See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.)

4.c K-12 System Improvement

Rationale

- Improving education for students is an important outcome of the K–12 education system.

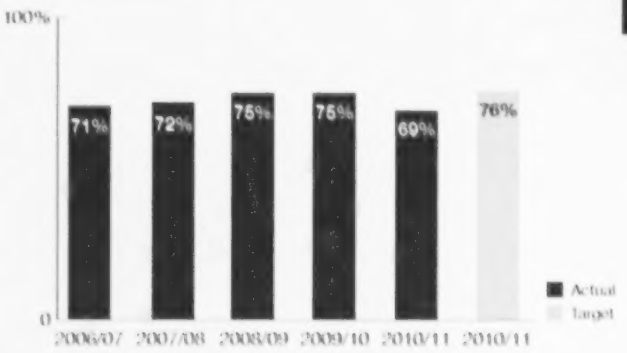
Target

- The target was not met.

Discussion

- Overall survey results in 2010–11 indicate that 69 per cent of parents, teachers and school board members think that Alberta's K–12 education system has improved or stayed the same in the last three years.
- Results have been relatively stable over time although there has been a decrease from the 2008–09 level.
- Board results have decreased over time.
- Results have been consistently higher for school board members than for parents and teachers.
- Significant percentages of parents (10 per cent) and teachers (10 per cent) answering Don't Know, Not Applicable or otherwise not responding in the 2010–11 surveys affected results.
- When asked about improvement in their own school or jurisdiction rather than about improvement in Alberta's K–12 education system in general, overall results were more positive at 81 per cent in 2010–11.

Overall Percentage of Parents, Teachers and School Board Members Indicating that the Alberta K–12 Education System has Improved or Stayed the Same in the Last Three Years *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10	2010/11
Parents	63	63	70	68	65
Teachers	67	69	74	68	64
School Board Members	85	82	83	87	79
Overall (Improved/Same)	71	72	75	75	69

Source: Alberta Education, CCI Research Inc. (2007, 2008, 2010, 2011), ICA Mitchell & Associates Ltd. (2009)

Notes:

- The overall percentage indicating Alberta's K–12 education system has improved or stayed the same in the last three years is the average of the percentages for each respondent group. See Endnote A, page 82, for information on averaging results across respondent groups.
- See Endnote A, pages 80-83, for information on surveys conducted for Alberta Education.
- In the Board survey, only parents of Grades 1–12 students were asked this question from 2006–10 whereas in previous years it was asked to parents of ECS–Grade 12 students. The results prior to 2006–10 have been modified using survey responses from Parents of Grades 1–12 students only.

4.d Performance of the Education System

Rationale

- As part of the accountability component of the Framework Funding Frameworks, school jurisdictions report their evaluations on a required set of measures and implement strategies to address low or declining results. The overall evaluations are a combination of the achievement and improvement evaluations. The percentages of jurisdictions with overall evaluations of Good or Excellent provide an indication of how well the education system is performing.

Target

- Of the seven targets for survey measures, three were met. Targets were not met for:

  Overall quality of education
  Broad program of studies
  Parental involvement
  School improvement

- Of the four targets for administrative measures, targets were met for dropout rate, high school completion rate and Diploma Exam participation rate, while the target for post-secondary transition rate was not met.

- Targets could not be assessed for the Provincial Achievement tests or the Diploma Examinations. These results are not available due to the change in the release date of the Annual Report from September to June.

- There was no 2010-11 target for the percentage of jurisdictions with overall evaluations of Good or Excellent on the Early School Leaving Eligibility rate in the 2010-13 Business Plan.

Discussion

- The department calculates an overall evaluation of each school board's results on accountability measures using a consistent methodology based on five levels: Excellent, Good, Acceptable, Issue and Concern. Each year, each school board is evaluated on the same measures, in the same way and at the same time.

- The percentage of boards with an overall evaluation of Good or Excellent has increased over time on all the seven survey measures.

- The percentage of boards with an overall evaluation of Good or Excellent increased for dropout rate in 2011 after lower results in 2008 and 2009.

- The percentage of boards with overall evaluations of Good or Excellent has increased for high school completion and diploma exam participation rates, while it has decreased for high school to post-secondary transition rate.

Jurisdiction Performance by Accountability Measure *(percentages of jurisdictions)*

		2007	2008	2009	2010	2011	Target 2011
Goal One							
Overall Quality of Education		60	69	79	74	74	79
Broad Program of Studies		47	61	69	69	63	76
Safe and Caring Schools		63	79	89	92	94	90+
Dropout Rate		66	80	85	61	69	50
High School Completion Rate (3 year)		43	48	47	50	53	52
Goal Two							
Provincial Achievement Tests[1]	acceptable	19	21	44	61	Data not	44
	excellence	34	35	37	55	available	39
Diploma Examinations[1]	acceptable	26	23	19	23	Data not	29
	excellence	42	32	15	19	available	34
Diploma Exam Participation Rate	4[+] Exams	43	36	34	32	45	44
Rutherford Scholarship Eligibility Rate		72	65	–	–	63	n/a
Post-Secondary Transition Rate	4 year rate	78	–	–	–	–	–
	6 year rate	–	66	66	61	48	66
Work Preparation		60	86	56	65	68	63
Citizenship		50	76	86	94	90	86
Goal Four							
Parental Involvement		52	50	68	68	68	74
School Improvement		73	65	86	80	86	80

Source: Alberta Education

Notes:

- Overall evaluations are the combination of the achievement (results compared to standard) and improvement (results compared to past performance) evaluations. Two years of results are used to calculate evaluations.
- The results are based on the number of public, separate and francophone school boards on an equal basis, not weighted by size of boards' student population.
- Alberta Education conducts annual surveys of students, parents and teachers to report on the survey-only measures that are part of school jurisdiction accountability.
- New criteria for Rutherford Scholarship Eligibility Rate (April 2008). Data was insufficient data to evaluate results in 2009 and 2010.
- The 6 year post-secondary transition rate replaced the 4 year rate as the jurisdiction accountability measure in 2008. Overall evaluations are not available for the 6 year rate in 2007, or for the 4 year rate in 2008, 2009, 2010 and 2011.
- See Footnote 2, Overall Performance of School Jurisdictions, page 80-82.
- [1] Grade 9 results cannot be included because of the changes to the Annual Report reporting date from September to June 2010. [1] provincial achievement results will be available in September 2011.

Endnotes for Performance Measures

Endnote A: Notes on Surveys

Public/Client Surveys

Alberta Education regularly commissions telephone surveys of random samples of the Alberta public and key client groups. The purpose of these surveys is to obtain perceptions of how the basic education system is performing in meeting students' and society's needs and expectations. Professional survey research firms are contracted to conduct the surveys, using trained interviewers and the Computer Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to the ministry. Surveys are conducted annually with the public, parents of K–Gr 6 to Grade 12 students, high school students, teachers and school board members.

The following table provides sampling information about the surveys of Albertans conducted in recent years that are reported in this annual report. The information includes the respondent groups surveyed, the sample sizes and the response rates. Also shown are the maximum width confidence intervals for results from each survey. Results are considered accurate within the confidence interval 19 times out of 20 (i.e., at a confidence level of 95 per cent).

While the table is useful as a rough guide to the confidence intervals associated with survey results, the confidence intervals associated with specific results are used to determine whether the difference between two specific survey results (either over time or among respondent groups) is statistically significant (i.e., likely a real difference, and not due to sampling variation).

The survey instruments for these surveys primarily use four point response scales (Very Satisfied/Satisfied/Dissatisfied/Very Dissatisfied or Strongly Agree/Agree/Disagree/Strongly Disagree), depending on the question. A few questions use other response scales (e.g., A Lot/Some/Very Little/Not at All or Improved/Same/Declined). Although not asked, Don't Know responses and refusals are recorded as well. Results presented are the combined percentages of respondents who were Very Satisfied/Satisfied or who Strongly Agreed/Agreed. The survey results are available at www.education.alberta.ca/admin/resources/satisfaction.aspx.

Alberta Education Public/Client Surveys: Sample Sizes and Confidence Intervals

Survey[1]		2006/07	2007/08	2008/09	2009/10	2010/11
Public	Sample	3,000	3,000	810	800	800
	Confidence Level	+/- 1.8%	+/- 1.8%	+/- 3.4%	+/- 3.5%	+/- 3.5%
	Response Rate	12.8%	14.5%	13.3%	13.8%	11.7%
Parents (Gr 3, 12)[2]	Sample	800	801	802	800	801
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	28.2%	31.5%	33.5%	35.7%	31.3%
FNMI Parents (Gr 3, 12)[2, 4]	Sample	800	807	800	800	801
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	31.8%	36.1%	35.7%	34.9%	34.1%
High School Students (Grades 10-12)	Sample	800	802	801	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	30.6%	29.6%	30.7%	28.7%	21.9%
FNMI High School Students (Grades 10-12)[3]	Sample	800	800	800	710	608
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.7%	+/- 3.9%
	Response Rate	28.8%	31.8%	28.6%	26.0%	21.9%
Teachers	Sample	800	801	809	800	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
	Response Rate	38.9%	48.3%	45.6%	48.9%	42.1%
School Board Members[1]	Sample	350	300	350	335	345
	Confidence Level	+/- 3.2%	+/- 3.8%	+/- 3.2%	+/- 3.3%	+/- 3.7%
	Response Rate	71.7%	69.2%	68.9%	75.3%	63.9%

Notes:

1. In 2002-03, 2003-04, 2004-05 and 2010-11, CCI Research Inc. conducted the telephone surveys of the public, parents, students, teachers and school board members identified in the table above. Prior to 2002, CCI Research Inc. was known as Computer Consultants Inc. IVA Mitchell & Associates Ltd. conducted these surveys in 2001-02.
2. The surveys for First Nations, Metis and Inuit (FNMI) parents and high school students started in 2002-03.
3. Confidence intervals for these samples take into account the small populations from which the samples are selected, e.g., in 2002-03, 340 school board trustees.
4. From 2002-10 some questions were asked only to parents of Grades 3, 12, or only to parents of Grades 6, 9. In both cases, the same sample size was used for the included groups and these were the results and impact of rounding.

Calculating Overall Survey Results

When calculating overall results across all respondent groups for survey measures, a simple average (rather than a weighted average) is used to reflect each group's equal importance to the overall result.

Further, although survey results for each respondent group and for overall results are rounded to whole numbers, the overall average results are calculated from the unrounded result for each respondent group. This avoids possible double rounding error that might result if overall averages were calculated from rounded respondent group results.

Use of Confidence Intervals for Interpreting Survey and Survey Measure Results

When a result is obtained by surveying a random sample of the target population, such as the public, parents or teachers, there is a confidence interval associated with the result, which is expressed as a percentage above and below the obtained result. A confidence interval indicates how much variation one might expect from the obtained survey result, as a consequence of sampling and diversity among respondents.

Two key factors influencing the degree of sampling variability associated with survey results are the sample size of the survey and the magnitude of the result:

- The larger the sample size, the smaller the associated confidence interval.
- Given a constant sample size, confidence intervals are smallest for survey percentages near 1 per cent and 99 per cent and largest for survey percentages near 50 per cent. This is because results near 1 per cent and 99 per cent represent maximum uniformity of the underlying population on the variable being measured by the survey (e.g., satisfaction/agreement on various educational issues), while results near 50 per cent represent maximum diversity of the underlying population on the variable being measured.

The table illustrates the interaction of these two factors in determining the margin of error for results from surveys. As the surveys of parents, high school students, teachers and the public all used sample sizes of approximately 2000 in 2010-11, and survey results in 2010-11 ranged from 47 per cent (for public satisfaction that their input is considered, respected and valued) to 97 per cent (for school board trustees' agreement that schools are safe and caring), the respective margins of error range from 2.2 per cent to 1.3 per cent respectively.

In addition, as survey measures generally combine survey results on multiple questions from multiple respondent groups, a customized statistical algorithm is used to construct the confidence interval for measure results.

Confidence intervals for specific results and specific measures are determined by the following procedures:

1. To determine the confidence interval for specific survey results for single respondent groups, an online statistical application (www.surveysystem.com/sscalc.htm) is used.
2. Differences in survey results between respondent groups are supported by specific confidence interval tests using an online statistical application (www.fourmilesresearch.com/Sig%20Calculator.htm).
3. To determine the confidence interval for specific survey measures with multiple respondent groups, a customized statistical algorithm is used.

In the Ministry of Education's annual report, confidence intervals are used to determine:

- whether differences in survey results or in survey measure results over time are likely the result of sampling variation, or represent actual changes
- whether differences in survey results among respondent groups in the same year are likely the result of sampling variation or represent actual differences.

When comparing results of survey questions over time or among respondent groups, there is an actual difference between two survey results, 19 times out of 20, if there is no overlap between the confidence intervals of the two relevant survey results. When this is the case, it is acknowledged in the related text that there is an increase, change or significant difference in survey results over time or among groups. When the confidence intervals of the two survey results do overlap, the observed difference may be due to sampling variation 19 times out of 20 and we cannot conclude that the difference is real or significant. In such cases, the related text indicates that results are similar or stable over time or among respondent groups.

Endnote B: Technical Notes

Assessing Results Over Time

Changes in results over time are assessed in the discussion of each measure. For survey measures, which are based on probability sampling, confidence intervals are taken into account. (See Use of Confidence Intervals for Interpreting Survey Results in Endnote A on page 82 for an explanation of how confidence intervals are used to assess changes over time for survey measures.

Changes over time are assessed with a Chi-square statistical test for measures based on tests of student learning and on administrative data, i.e., derived from tracking groups of students over time, such as dropout and high school completion rates. The test determines whether the difference between two proportions is significant. The calculation of Chi-square is based on the difference between what was observed and what would be expected assuming that the proportions were the same. Under a simple test of proportions, a Chi-square value of 1 represents a difference of one standard deviation, while a Chi-square value of 3.84 is significant at the 5 per cent level. Discussion of results over time for the new survey measures is supported by this test of significant difference.

Assessing Results Relative to Targets

Performance targets set expectations for results within specific time frames and are the basis for planning improvements and assessing results that are within the sphere of influence of the ministry and school authorities. They are an important way to gauge whether the education system is improving or falling behind in obtaining desired results in key areas. Targets clearly established desired levels of performance better than current performance, to be attained within a specific timeframe. Targets are quantifiable and expressed in numerical terms, such as percentages or ratios. They are used as a key tool to drive, measure, improve and manage performance.

For survey measures, performance is considered to have met the target if the confidence interval for the result includes the target value. For example, if a measure result is 77 per cent with a confidence interval of 77 per cent ± 2.5 per cent and a target of 79 per cent, then the target has been met since the target value lies within the interval [74.5 per cent, 79.5 per cent]. If the result on the same measure is 75 per cent, with a confidence interval of 75 per cent ± 2.5 per cent then the target has not been met since the target value of 79 per cent does not lie within the interval [72.5 per cent, 77.5 per cent].

This method of assessing performance represents a high level of achievement in relation to the target and takes into account the sampling variability in the survey process.

For measures based on achievement tests, on diploma exams and on administrative data, the Chi-square statistical test is used to determine whether the result is significantly different from the target. The magnitude of the difference required between the result and the target to establish significance depends on the sample size, e.g., the number of students writing an exam, and the proportion, e.g., the percentage of students meeting standards.

Trend Lines

Although not appearing in the Annual Report, trend lines are an aid to interpreting the results for measures reported in the Annual Report. Trend lines augment data interpretation techniques already in use such as the calculation of confidence intervals, which is used to determine the significance of changes in measure results over time.

Trend lines are used to develop an expected value for a current result given historical results. The expected value can then be compared with the actual result. In this way, trend lines provide a useful method of understanding year to year fluctuations and shift the focus from smaller year to year changes to providing information about the direction of results over the longer term. In particular it is of interest whether results are tracking towards the performance target for the measures that have not met targets.

Discussion of results over time for measures with at least three data points are supported by trend lines. The type of trend line used is selected based on an informed interpretation of the data series underlying the trend.

Logarithmic trend lines are appropriate for proportional data, i.e., data expressed as percentages of a whole, and therefore ranging between 0 per cent and 100 per cent, such as the performance measures in this report. A logarithmic trend line is a best fit straight line that is most useful when the rate of change in the data increases or decreases quickly, then levels out. The leveling out can be seen in the results for some measures in the report, along with examples of year to year increases or decreases on other measures.

A logarithmic trend line is calculated using the following formula:

$Y = c(\ln x) + b$, where c and b are constants, ln is the natural logarithm function and x is the year of the series.

Endnote C: Methodology for Performance Measures

Described below are the methodologies used to calculate the measures that are derived from provincial assessments of student learning and from other information about Alberta students in the Ministry of Education's data systems.

Definition of Alberta Student

Results are reported for Alberta students, i.e., students whose education is the responsibility of the Alberta government. An Alberta student is age 19 or younger on September 1 of the school year and is registered in an Alberta school authority, i.e., a public, separate or francophone school board, a charter school or an accredited private school on September 30 of the school year. Students attending a school in Lloydminster are not included.

Results for First Nations, Métis and Inuit (FNMI) Students

Results for First Nations, Métis and Inuit (FNMI) students are reported for the second time for the Accountability Pillar measures presented in this section, that is, for all measures except Participation in Early Childhood Services (ECS) and Overall Performance of School Boards.

Calculating results for FNMI students is possible because school jurisdictions have been required to include a voluntary FNMI self-identification question on school registration forms for several years and to report the identifier to the ministry's student data system. Self-identification of students has increased each year. Students' FNMI self-identification information associated with their most recent school registration is used to calculate results. This provides the most complete results and reflects the student's intent to be identified.

Annual Dropout Rate of Students Aged 14-18

The annual dropout rate reports the percentages of Alberta students aged 14–18 in public, separate, francophone, charter, and accredited private schools who, in the following school year:

- are not enrolled in the K–12 system
- are not enrolled in a post-secondary institution in Alberta
- are not registered in an apprenticeship program in Alberta
- have not completed high school.

The annual dropout rate is derived from student data in Alberta Education and Alberta Advanced Education and Technology systems. Adjustments for attrition are based on estimates from Statistics Canada's *Demographic Estimates Compendium 2007* (D) (CD-ROM).

Alberta students who are identified as having a severe cognitive disability or severe multiple disabilities are not included in the annual dropout rate.

High School Completion Rates

The high school completion rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within three, four and five years of entering Grade 10:

- received an Alberta High School Diploma, an Alberta High School Equivalency Diploma (GED), a Certificate of Achievement for completing the Integrated Occupational Program (IOP) or the Certificate of High School Achievement for completing Knowledge and Employability (K&E) courses
- entered an Alberta post-secondary program or an apprenticeship program
- earned credits in five Grade 12 courses, including one language arts diploma examination course and three other diploma examination courses.

The tracking of Grade 10 Alberta students excludes some students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

Data for this measure are from Alberta Education and Alberta Advanced Education and Technology systems. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium 2007* (D3) (CD-ROM).

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure.

The educational attainment of Albertans aged 25–34 and of Aboriginal Albertans aged 25–34 is derived from Statistics Canada *Labour Force Survey*, special tabulation for Alberta Education.

Provincial Achievement Tests

Note that current year provincial achievement test results cannot be included in this report because of the change in the Annual Report release date from September to June. 2010–11 results will be available in September 2011.

Students in Grades 3, 6 and 9 write Provincial Achievement Tests annually in language arts and mathematics. Grades 6 and 9 students also write tests in science and social studies. The achievement test results for Grades 3, 6 and 9 provide information on how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial standards in the core academic subjects. Tests are developed and administered by teachers and educators and are based on the provincial curriculum. Results are reported in relation to the acceptable standard and the standard of excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course by demonstrating an ability to integrate information and evaluate it from various points of view.

For each achievement test, the cut scores for the acceptable standard and the standard of excellence are set initially by a standard setting committee of about 20 teachers using the Modified Angoff Bookmark or Body of Work Standard Setting Procedures. These procedures use teachers' judgment to determine a minimum number of items a student must answer correctly — the cut score — to achieve each standard. In subsequent years, the cut scores for each test are adjusted through test equating. This ensures the standards remain constant even if test difficulty varies slightly from year to year. Whenever curriculum is revised, the standard setting process is done again.

Results on provincial achievement tests are calculated and presented on the basis of the total number of students in each grade who demonstrated the standards. Results for mathematics, science and social studies include student results on both English and French versions of the tests. Given the large number of students in each grade (more than 40,000), differences in results from year to year of more than 0.4 percentage points on each test are considered significant. French language arts and Français courses have higher significant difference values (3.3 to 4.5 percentage points, depending on the number of students in each course), because fewer students are in these courses.

Not all students write the Provincial Achievement tests. Achievement test results are not available for students who:

- were absent
- were excused from writing by the superintendent because participation would be harmful to the student or the student could not respond to the test instrument
- wrote but whose results were withheld or invalidated
- wrote only one part of the two part language arts test.

It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Participation rates in achievement tests are calculated by dividing the number of students in the grade who wrote the test by the sum of total enrolment in the grade plus the ungraded students who are in the corresponding year of schooling.

Provincial overall results present weighted averages based on the number of students achieving standards. Test results and participation are recorded and aggregated in ministry systems. Provincial, school authority and school results are available at www.education.alberta.ca/admin/testing.aspx.

Diploma Examinations

Note that current year diploma examination results cannot be included in this report because of the change in the Annual Report release date from September to June. 2010-11 results will be available in September 2011.

Examinations are administered in all Diploma Examination courses in January, June and August each year. Examinations are administered in three courses in both November and April, for a total of six courses. Results on Diploma Examinations show how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial expectations as outlined in the Programs of Study. Examination items are developed and standards are established by committees of teachers. The examination designs are vetted through committees of stakeholders and by a standard setting committee of teachers.

A test equating initiative has been phased in for the Diploma Examination Program so that over time examinations are consistent and the results are comparable. Starting in the 2003-04 school year with Social Studies 30 and 33, the multiple choice portion of the examinations contains a set of items common to administrations in subsequent years. By comparing the achievement of students writing in January 2004 with those writing in any subsequent administration on the common items and on the unique items, Alberta Education is able to determine whether or not the examinations are of equal difficulty. Student scores on the subsequent examinations can then be equated back to the January 2004 baseline examinations to remove any influence that differences in examination difficulty may have on student scores. A similar equating process was implemented for Pure Mathematics 30, Chemistry 30 and Physics 30 in January 2005 and for English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30 in January 2006.

Through equating, test results for a particular course are based on an identical standard and, consequently, can be directly compared over time. As a result of implementing the equating process, diploma examination results are comparable over time as follows:

- Social Studies 30 and 33 from 2003-04 to 2008-09
- Pure Mathematics 30 from 2004-05 to 2009-10
- Chemistry 30 and Physics 30 from 2004-05 to 2007-08
- English Language Arts 30-1 and 30-2, Biology 30 and Applied Mathematics 30 from 2005-06 to 2009-10.

Diploma Examination results are reported in relation to the acceptable standard and the standard of excellence. Results for mathematics, sciences and social studies include results for both English and French versions of the tests. The overall results present weighted averages based on the numbers of students achieving standards in all Diploma Examinations. Students achieving the acceptable standard demonstrate that they have met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a Diploma Examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates the student has demonstrated performance significantly beyond the minimum requirements of the course. For student marks in Diploma Examination courses, the diploma examination mark is worth 50 per cent of the final mark in a course and the school-awarded mark contributes the other 50 per cent.

Starting from the 2009-10 school year, the written response component has been removed from the math and science Diploma Examinations. More machine-scored items, particularly numerical response items, have been added to these examinations to maintain the same quality and standards.

Diploma Examination results are recorded and aggregated in ministry systems. Provincial, school authority and school results reports are available at www.education.alberta.ca/admin/testing.aspx.

Diploma Examination Participation Rate

The Diploma Examination participation rate reports the percentages of students who have written four or more Diploma Examinations within three years of entering Grade 10. The tracking of Alberta Grade 10 students in public, separate, francophone, charter and accredited private schools excludes some groups of students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure. Data for this measure are from ministry systems. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium, 2007* (13) (CD-ROM).

Rutherford Scholarship Eligibility Rate

The Rutherford Scholarship eligibility rate reports the percentages of Grade 12 students in public, separate, francophone, charter and accredited private schools whose marks in specified courses in Grades 10, 11 or 12 qualify them to receive a Rutherford scholarship should they decide to attend a post-secondary institution and apply for the scholarship. Alberta students who are identified as having a severe cognitive or severe multiple disabilities are not included in the Rutherford scholarship rate. Data for this measure are from Alberta Education and Alberta Advanced Education and Technology systems.

Participation in Early Childhood Services (ECS)

The participation rate in ECS programs reports the percentage of Alberta Grade 1 students in the current school year attending a public, separate, francophone, charter or accredited private school who had a registration in an ECS program in any prior school year. The calculations are adjusted to account for students who entered Grade 1 in Alberta from another province or country and thus would not have attended ECS in Alberta. In migration data include the estimated number of five year old immigrants and inter provincial in migrants as of July 1 of the calendar year. The Grade 1 and ECS registration data are from ministry systems. The in migration estimates for 2009-10 are from Statistics Canada *Annual Migration Estimates by Census Division/Census Metropolitan Area*.

High School to Post-Secondary Transition Rates

The high school to post-secondary transition rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within four and six years of starting Grade 10:

- enrolled in a credit program, part time or full time, in an Alberta post-secondary institution
- registered in an apprenticeship program other than the Registered Apprenticeship Program for high school students

Alberta students are tracked using data from the Alberta Education and the Alberta Advanced Education and Technology systems. The high school to post-secondary transition rates include adjustments for attrition and for attendance at post-secondary institutions out of province. Attrition adjustments are based on estimates from Statistics Canada's *Interprovincial Migrants, Origin, Destination and Type of Tax Filer* (CDT-T3M). The estimate of Alberta students attending post-secondary institutions out of province uses aggregate student counts from Advanced Education and Technology's enrollment and Students Finance systems. The tracking of Grade 10 students excludes some group of students, such as those identified as having cognitive or severe multiple disabilities.

In 2010, high school transition rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered transitioners for the purpose of this measure.

Overall Performance of School Jurisdictions

The success of each student is the highest priority of Alberta's K–12 education system. Ensuring every student learns and every student succeeds requires measurement to determine if this priority is being met. School boards have responsibility under the *School Act* to provide programs for students, for which they receive funding from the provincial government, and they are accountable for results achieved.

The provisions of the *Government Accountability Act* and the *School Act* lay out planning and reporting expectations for the province's K–12 education system, which includes school boards and the department. Under the *Government Accountability Act*, school boards (public, separate and francophone school authorities) are organizations accountable to the Minister that are required to prepare three year plans and report results annually in a form and at a time specified by the Minister. In addition, the *School Act* (section 78) requires school boards to have a reporting and accountability system as prescribed by the Minister of Education. Pursuant to these accountability responsibilities, the Minister of Education has established:

- the school authority accountability policy
- accountability performance measures for school authorities (the Accountability Pillar of the Enhanced Funding Framework)
- methodologies for calculating the required accountability measures
- an evaluation methodology for assessing school jurisdiction results on the accountability measures

- reporting requirements for school authorities, which include the results and evaluations on the accountability measures
- conditions, i.e., measure evaluations at certain levels, under which school authorities must take action to improve results and under which the department initiates action

These requirements are reviewed annually and provided to school boards each year in *Policy and Requirements for School Board Planning and Results Reporting*, which is posted on the ministry's website (at www.education.alberta.ca/admin/resources/planning/reporting2011.aspx). The most recent edition, April 2011, lists the required accountability measures, identifies reporting requirements for school boards and provides summary information on both the evaluation methodology and the methodology for each measure. Separate planning and reporting guides are available on the site for the other types of school authorities: charter schools and accredited private schools that provide a complete elementary, junior high school or senior high school program.

The evaluation methodology applied to school board results on the accountability measures assesses performance on both improvement and achievement for each measure, an improvement evaluation, an achievement evaluation and an overall evaluation that combines improvement and achievement evaluations are provided.

- Improvement evaluations of Improved Significantly, Improved, Maintained, Declined or Declined Significantly are calculated by comparing the school board's current result with the board's prior three-year average result.
- Achievement evaluations of Very High, High, Intermediate, Low or Very Low are calculated by comparing the board's current result with provincial standards, which were set based on all school board three-year average results and have remained unchanged.
- Overall evaluations of Excellent, Good, Acceptable, Issue or Concern combine the achievement and improvement evaluations.

The table below indicates how the achievement and improvement evaluations are combined to arrive at an overall evaluation for each measure.

Improvement	Achievement				
	Very High	High	Intermediate	Low	Very Low
Improved Significantly	Excellent	Good	Good	Good	Acceptable
Improved	Excellent	Good	Good	Acceptable	Issue
Maintained	Excellent	Good	Acceptable	Issue	Concern
Declined	Good	Acceptable	Issue	Issue	Concern
Declined Significantly	Acceptable	Issue	Issue	Concern	Concern

The overall evaluations received by school boards in 2011 are summarized in the table below. The table also provides the percentages of students enrolled in school boards at each overall evaluation level.

2011 School Jurisdiction Overall Measure Evaluations by Level

Measure		Excellent	Good	Acceptable	Issue	Concern
Overall Quality of Education	Number	17	29	10	6	0
	% of Jurisdiction	27.4	46.8	16.1	9.7	0.0
	% of Students	33.5	52.2	7.2	7.2	0.0
Broad Program of Studies	Number	17	22	17	5	1
	% of Jurisdiction	27.4	35.5	27.4	8.1	1.6
	% of Students	67.0	22.9	11.6	3.0	0.5
Safe and Caring Schools	Number	29	29	4	0	0
	% of Jurisdiction	46.8	46.8	6.5	0.0	0.0
	% of Students	36.6	60.3	3.1	0.0	0.0
Dropout Rate	Number	17	26	13	4	2
	% of Jurisdiction	27.4	41.9	21.0	6.5	3.2
	% of Students	21.0	63.4	12.8	2.4	0.5
High School Completion Rate (3 year)	Number	12	21	21	4	4
	% of Jurisdiction	19.4	33.9	33.9	6.5	6.5
	% of Students	7.6	64.5	23.1	3.1	1.8
Provincial Achievement Tests: Acceptable[1]	Number					
	% of Jurisdiction			Data not available		
	% of Students					
Provincial Achievement Tests: Excellence[1]	Number					
	% of Jurisdiction			Data not available		
	% of Students					
Diploma Examinations: Acceptable[1]	Number					
	% of Jurisdiction			Data not available		
	% of Students					
Diploma Examinations: Excellence[1]	Number					
	% of Jurisdiction			Data not available		
	% of Students					
Diploma Exam Participation Rate (4+ exams)	Number	5	23	19	13	2
	% of Jurisdiction	8.1	37.1	30.6	21.0	3.2
	% of Students	1.6	68.8	17.7	10.9	0.9
Rutherford Scholarship Eligibility Rate	Number	11	28	17	4	2
	% of Jurisdiction	17.7	45.2	27.4	6.5	3.2
	% of Students	6.6	50.5	30.8	3.0	0.2
Post-Secondary Transition Rate (6 year)	Number	8	21	22	7	3
	% of Jurisdiction	13.1	34.4	36.1	11.5	4.9
	% of Students	10.7	58.6	23.4	5.4	1.9
Work Preparation	Number	4	38	14	6	0
	% of Jurisdiction	6.5	61.3	22.6	9.7	0.0
	% of Students	2.4	59.7	32.2	5.7	0.0
Citizenship	Number	29	27	6	0	0
	% of Jurisdiction	46.8	43.5	9.7	0.0	0.0
	% of Students	49.0	44.3	6.8	0.0	0.0
Parental Involvement	Number	9	33	15	5	0
	% of Jurisdiction	14.5	53.2	24.2	8.1	0.0
	% of Students	7.9	56.8	31.5	3.8	0.0
School Improvement	Number	31	22	6	3	0
	% of Jurisdiction	50.0	35.5	9.7	4.8	0.0
	% of Students	29.7	50.0	4.0	16.3	0.0

Note: Counts of the "Number" rows do not add to 67 because there were feedback data on how jurisdictions feel overall for measures.

1 Current year results cannot be included because of the changes to the Annual Report release dates from September to June. 2010-11 provincial assessment results will be available in September 2011.

More information on the evaluation methodology is available on the ministry's Accountability Pillar website at www.education.alberta.ca/admin/funding/accountability.aspx.

The overall performance of school boards is based on the overall evaluations of each public, separate, and francophone school board on the accountability measures. It is calculated by determining the percentages of these school boards with an overall evaluation of Good or Excellent on each measure.

Each year surveys are administered online to teachers and students in each public, separate, francophone, charter and Level 2 accredited private schools and by mail to parents of students. Teacher survey is applicable to all certificated staff in the school. In public, separate and francophone schools the student survey is applicable to students in grades 4, 7 and 10 (except for small schools and schools participating in the High School Flexibility Enhancement Project, where the survey is applicable to all students in grades 4 and above). In charter schools and Level 2 private schools the survey is applicable to all students in grades 4 and above. Parent surveys are sent to parents of students included in the student survey. School authority results are computed for each grade and respondent group and overall. The evaluation methodology is applied to school authority overall results for each survey measure.

The methodologies for the student achievement and citizenship measures, i.e., dropout rates, high school completion rates, provincial achievement tests, diploma examinations, diploma examination participation rates, Differential Funding eligibility rates and post-secondary transition rates, are described in the methodology for each of these measures earlier in this section (Endnote C) of the Annual Report.

The accountability measures for school authorities are aligned with the ministry's goals, outcomes and performance measures as reported in this Annual Report. However, the school authority accountability measures differ slightly in some instances from ministry measures, as indicated in the following table:

Accountability Pillar Measure	Difference from Corresponding Ministry Measure
Overall Quality of Education	Data source is Accountability Pillar surveys
Overall Program of Studies	Data source is Accountability Pillar surveys
Safe and Caring Schools	Data source is Accountability Pillar surveys
Dropout Rate	No difference
High School Completion Rate	3-year rate is used as the measure instead of the 5-year rate
Provincial Achievement Tests: Acceptable Provincial Achievement Tests: Excellence	No difference
Diploma Examinations: Acceptable Diploma Examinations: Excellence	No difference
Diploma Exam Participation Rate (4+ Exams)	No difference
Differential Funding Eligibility Rate	No difference
Post-Secondary Transition Rate	No difference
Work Preparation	Data source is Accountability Pillar surveys
Citizenship	Data source is Accountability Pillar surveys
Parental Involvement	Data source is Accountability Pillar surveys
School Improvement	Data source is Accountability Pillar surveys

Ministry Revenue and Expense by Function

Overview

The Ministry of Education financial statements (pages 97–129) consolidate for the year ended March 31, 2011 the operating results and financial position of the Department of Education, the Alberta School Foundation Fund and All 61 school jurisdictions listed in Schedule 6 (pages 128–129) – 41 public school boards, 18 separate school boards, 2 francophone education regional authorities and 1 charter school.

Beginning with the 2009-10 fiscal year, the financial results of the school jurisdictions are accounted for in the ministry's consolidated statements on a line by line basis. As a result, the revenues and expenses of the school jurisdictions have been added to the ministry's accounts on a line by line basis. Transactions that occur between the ministry and the school jurisdictions are eliminated. Ministry funding expenses are replaced with the actual spending categories reported by the school jurisdictions.

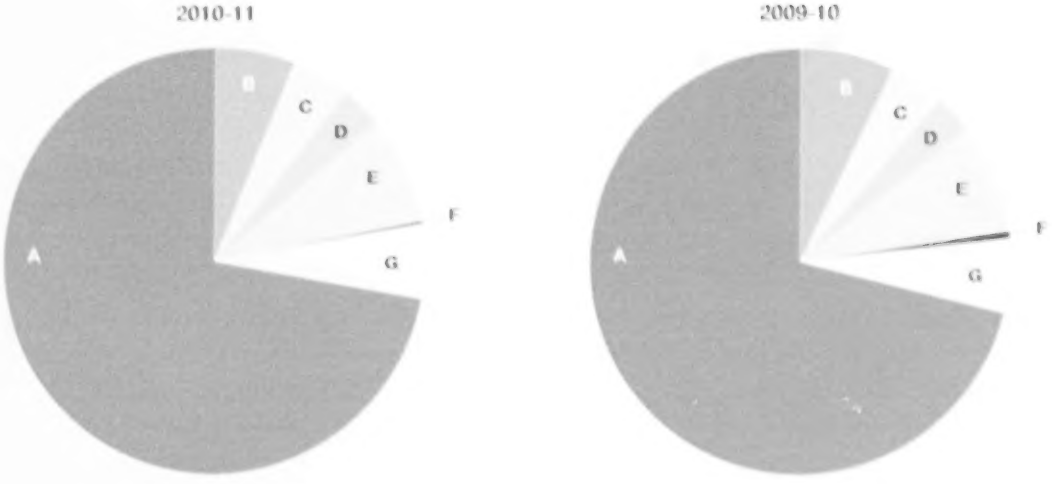
The assets (cash, school buildings, etc.) and liabilities (debentures, accounts payable, etc.) of the school jurisdictions are included in the Consolidated Statement of Financial Position (page 103).

Consolidated Ministry Revenues

Total revenue for the consolidated Ministry of Education increased $646 million over 2009-10. The increase is primarily due to an increase of $623 million in education property taxes as a result of rising property values, including new construction. Education property taxes contributed 20.3 per cent to education system spending. There was also an increase of $10.4 million in transfers from the Government of Canada. The majority of the increase relates to finalization of the provincial *Canada-Alberta Agreement on Minority Language Education and Second Official Language Instruction* and commencement of the new agreement.

The increases are offset by a decline in internal government transfers of $14.6 million. The decrease is primarily due to the lower allocation of lottery funding among all government departments. Additional details on ministry revenues can be found in Schedule 1 (page 127) of the ministry's consolidated financial statements.

Consolidated Revenue by Source *($ millions)*



A Education Property Taxes ($1,693)*
B Internal Government Transfers ($113)
C Transfers from Government of Canada ($113)
D Investment Income ($27)
E Premiums, Fees and Licenses ($38)
F Other Revenue ($38)
G Other Revenue ($38)

A Education Property Taxes ($1,713)*
B Internal Government Transfers ($109)
C Transfers from Government of Canada ($103)
D Investment Income ($27)
E Premiums, Fees and Licenses ($38)
F Other Revenue ($38)
G Other Revenue ($38)

*Includes $703 (2010: $708) in requisitions collected by school boards in base taxes.

In order to provide comparability to the original budget estimates, revenues excluding school jurisdictions are presented below. There are no budget amounts available for the consolidated property taxes.

Revenues Excluding School Jurisdictions

Year ended March 31
(in thousands)

	2011		2010
	Budget	Actual	Actual
Education Property Taxes	$ 1,692,000	$ 1,683,980	$ 1,682,590
Internal Government Transfers	113,600	113,600	109,100
Transfers from Government of Canada	10,325	17,276	9,103
Investment Income	2,380	4,084	3,413
Other Revenue	36,800	36,886	34,917
	$ 1,764,124	$ 1,764,286	$ 1,839,123

The Department and Alberta School Foundation Fund revenues totalled $1.7 billion, $61.4 million higher than the previous year and on target with budgeted amounts.

Consolidated Ministry Expenses

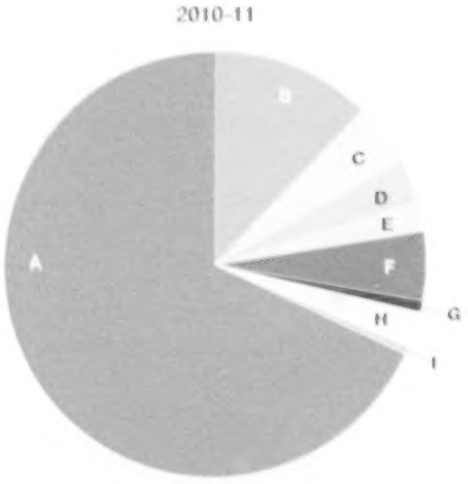
Total school jurisdiction and ministry spending (operations (excluding adjustments for the unfunded pension liabilities) increased $[illegible] million or [illegible] per cent. Instruction Fees for Grades 1-12, which includes teacher salaries and benefits, increased [illegible] per cent over 2009-10, primarily attributable to the salary increases of [illegible] per cent from April to August, and [illegible] per cent from September to March.

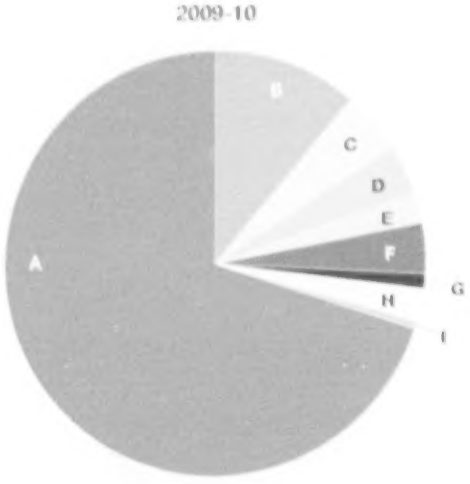
Operations and maintenance showed an increase of [illegible] per cent primarily due to boards receiving and spending infrastructure maintenance and renewal funding earlier in the school year compared to the prior year. Further, amortization expenses are up $[illegible] million, primarily attributable to depreciation of newly completed schools, including Alberta Schools Alternative Procurement (ASAP II) schools.

Pension expenses increased $[illegible] million due to an increase of $[illegible] million in the provision for the teachers' pension plan unfunded liability, the cause of an increase in the actuarial discount rate. There was also a $[illegible] million increase in contributions to the teachers' pension plan, attributable to increased salaries, grid movement and changes in actuarial factors.

Student transportation increased [illegible] per cent.

Consolidated Expense by Program *($ millions)*





A	Instruction – Ed. 1-12 to Grade 12	$[illegible]
B	Operations and Maintenance	$[illegible]
C	Student Transportation	$[illegible]
D	Governance and System Administration	$[illegible]
E	Program Support Services	$[illegible]
F	Pensions	$[illegible]
G	Basic Education Programs	$[illegible]
H	Accredited Private Schools	$[illegible]
I	Debt Servicing Costs	$[illegible]

In order to provide comparability to the original budget estimates, expenses excluding school jurisdictions are presented below. There are no budget amounts available for the consolidated ministry results.

Expenses by Function Excluding School Jurisdictions

Year ended March 31
(in thousands)

	2011		2010
	Budget	Actual	Actual
Operating Support for Public and Separate Schools	$ 5,213,603	$ 5,263,672	$ 5,038,417
Basic Education Programs	98,648	100,688	98,369
Accredited Private Schools	170,983	177,940	166,197
School Facilities and Alternative Procurement	513,112	372,883	278,257
Ministry Support Services	23,688	23,206	24,614
Program Delivery Support Services	67,926	61,946	63,688
Debt Servicing	19,431	18,748	750
	$ 6,097,391	$ 6,003,940	$ 5,670,292

Overall, non-jurisdictional expenses (excluding the provision for the teachers' pension liability – see Note 11 on pages 145–147 for details) were lower than budgeted by $93.5 million primarily due to a reduction in capital expenditures, related to the lower than expected percentage of completion of the Alberta Schools Alternative Procurement (ASAP) schools, offset by grant rate increases for operating support to public schools, separate schools and accredited private schools.

Operating Support for Public and Separate Schools was $50.1 million higher than 2009-10. This increase is primarily attributable to the grant rate increase of 1.98 per cent from April to August and 2.57 per cent for the remainder of the fiscal year.

Accredited Private Schools funding increased $11.1 million over 2009-10 due to the grant rate of 1.98 per cent from April to August and 2.57 per cent for the remainder of the fiscal year.

School Facilities and Alternative Procurement decreased by $58.4 million over 2009-10 primarily due to the majority of completion of ASAP 1 in the prior year and ASAP 2 at 44 per cent complete. The decrease is further attributed to a decline in traditional construction.

Program Delivery Support Services decreased $6 million over the prior year primarily due to the continuation of the hiring freeze across government and the curtailment of discretionary spending.

All expenses noted above are in support of the Government of Alberta's Education function, except for the Debt Servicing function.

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Independent Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Legislative Assembly

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Ministry of Education, which comprise the consolidated statement of financial position as at March 31, 2011, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Ministry of Education as at March 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, CA]

Auditor General

June 9, 2011

Edmonton, Alberta

Consolidated Statement of Operations

Year ended March 31, 2011

	(in thousands)	
	2011 Actual	2010 Actual (Restated see Note 3)
Revenues (Schedule 1)		
Education Property Taxes	$ 1,779,106	$ 1,716,771
Internal Government Transfers	153,913	168,512
Transfers from the Government of Canada	111,301	100,853
Premiums, Fees, and Licences	82,432	77,443
Fundraising, Gifts, and Donations	196,210	197,963
Investment Income	10,413	14,641
Sale of Learning Resources	3,992	5,555
Other Revenue	125,765	124,772
	2,463,132	2,406,510
Expenses - Directly Incurred (Schedule 2)		
Instruction - ECS to Grade 12	4,609,895	4,468,711
Operations and Maintenance	820,736	719,163
Student Transportation	309,316	305,755
Governance and System Administration	242,678	236,383
Program Support Services	133,892	138,683
Pensions	363,625	259,775
Basic Education Programs	59,488	66,145
Accredited Private Schools	177,741	166,797
Debt Servicing Costs	34,451	20,695
	6,751,822	6,382,107
Gain on Disposal of Tangible Capital Assets	1,576	9,272
Net Operating Results	$ (4,287,114)	$ (3,966,325)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Financial Position

As at March 31, 2011

	(in thousands)	
	2011	2010 (Restated see Note 3)
Assets		
Cash and Temporary Investments (Note 4)	$ 696,129	$ 1,105,424
Accounts Receivable (Note 5)	232,611	301,712
Portfolio Investments (Note 6)	124,017	71,865
Tangible Capital Assets (Note 7)	5,025,401	4,573,636
Inventory	6,127	7,283
Prepaid Expenses	30,628	29,641
Trust and School Generated Assets (Note 8)	84,970	88,645
Other Assets	15,319	16,322
	$ 6,215,202	$ 6,194,528
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	$ 959,036	$ 960,698
Alberta Schools Alternative Procurement (Note 10)	504,692	434,195
Unearned Revenue (Note 11)	108,189	108,564
Debentures and Loans (Note 12)	141,329	176,722
Pension Obligation (Note 17)	418,992	328,091
	2,132,238	2,008,270
Net Assets		
Net Assets at Beginning of Year	4,186,258	4,146,443
Adjustment to Opening Net Assets (Note 3)	(49,171)	-
Net Operating Results	(4,287,114)	(3,966,325)
Net Financing Provided from General Revenues	4,232,991	4,006,140
Net Assets at End of Year	4,082,964	4,186,258
	$ 6,215,202	$ 6,194,528

Contractual Obligations and Contingent Liabilities are presented in Notes 13 and 14.

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statement of Cash Flows

Year ended March 31, 2011

	(in thousands)	
	2011	2010 (Restated see Note 3)
Operating Transactions		
Net Operating Results	$ (4,287,114)	$ (3,966,325)
Non Cash Items included in Net Operating Results		
Adjustment (Note 3)	(49,171)	-
Amortization	253,510	226,153
Gain on Disposal of Tangible Capital Assets	(1,576)	(9,272)
Valuation Adjustments	93,896	30,490
	(3,990,455)	(3,718,954)
Decrease in Accounts Receivable	68,794	71,766
Decrease (Increase) in Inventory	1,156	(615)
(Increase) Decrease in Prepaid Expenses	(987)	2,217
Decrease (Increase) in Trust and School Generated Assets	3,675	(1,197)
Decrease in Other Assets	1,003	1,554
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(140,818)	188,750
(Decrease) Increase in Unearned Revenue	(375)	3,261
Cash Applied to Operating Transactions	(4,058,007)	(3,453,218)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 7)	(506,599)	(702,364)
Proceeds on Disposal of Capital Assets	14,977	37,921
Cash Applied to Capital Transactions	(491,622)	(664,443)
Investing Transactions		
Increase in Portfolio Investments	(52,152)	(4,374)
Cash Applied to Investing Transactions	(52,152)	(4,374)
Financing Transactions		
Net Financing provided from General Revenues	4,232,991	4,006,140
Repayment of obligations under Alberta Schools Alternative Procurement	(5,112)	-
Decrease in Debentures and Loans	(35,393)	(42,127)
Cash Provided by Financing Transactions	4,192,486	3,964,013
Decrease in Cash and Temporary Investments	(409,295)	(158,022)
Cash and Temporary Investments at Beginning of Year	1,105,424	1,263,446
Cash and Temporary Investments at End of Year	$ 696,129	$ 1,105,424

The accompanying notes and schedules are part of these consolidated financial statements.

Notes to the Consolidated Financial Statements

Year ended March 31, 2011

Note 1 Authority and Purpose

The Ministry of Education operates under the authority of the *Government Organization Act* and its regulations and has been designated responsibilities for various Acts.

The Ministry of Education's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The Ministry partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The Ministry of Education's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions and interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity and Method of Consolidation

The reporting entity is the Ministry of Education, for which the Minister of Education is accountable. The accounts of the Ministry of Education are fully consolidated with the Department of Education, the Alberta School Foundation Fund, and school jurisdictions (comprised of public, separate and francophone school boards and charter schools; see Schedule 6) on a line by line basis. Revenue and expense, capital, investing and financing transactions and related asset and liability accounts between the consolidated entities have been eliminated. The threshold for recognizing inter-entity transactions among Schools, Universities, Colleges and Hospitals (SUCH) sector entities and other government controlled entities is $1,000,000 for particular transaction types and balances. Transactions between school jurisdictions and other SUCH sector entities are subject to a $100,000 threshold for particular transaction types and balances.

The year end of the school jurisdictions is August 31; transactions that occurred during the period September 1, 2010 to March 31, 2011 that significantly affect the consolidated accounts have been recorded. Adjustments are made for the following: funding grant rate increases, capital asset additions and accrued teacher payroll. The accounts of the school jurisdictions have been adjusted to conform to the accounting policies of the Ministry.

The Ministry's Annual Report for the year ended March 31, 2011 includes summary financial information compiled from the school jurisdictions' audited financial statements for the year ended August 31, 2010.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. *Net Financing Provided from General Revenues* as presented in the Consolidated Statement of Financial Position is the difference between the cash receipts and the cash disbursements.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfers does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received. Such transfers between entities within the Ministry of Education's reporting entity have been eliminated.

Transfers from Government of Canada

Transfers from the Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Pre payments relating to transfers received before revenue recognition criteria have been met are included in unearned revenue.

Expenses

Directly Incurred

Directly incurred expenses are those costs for which the Ministry has primary responsibility and accountability.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- inventory consumed;
- pension costs, which comprise the cost of Ministry contributions for teachers of school jurisdictions and employer contributions;

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Expenses (continued)

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pensions.

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Incurred by Others

Services contributed by other entities in support of Ministry operations are not recognized and are disclosed in Schedule 4 and allocated to programs to show the full cost of services in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Ministry include financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as bank balances, investments and inventories held for resale.

Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a first in, first out basis or weighted average cost.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. Amortization is only charged if the asset is in use. All land is capitalized.

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization begins when the application is completed and ready for its intended use.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these assets less any nominal proceeds are recorded as grants in kind. Gains and losses on transfers to controlled entities are eliminated on consolidation.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Public Private Partnerships

A public private partnership (P3) is a cooperative venture based on contractual obligations between one or more public/private/not for profit partners that meet clearly defined public needs for the provision of goods and services. The Ministry accounts for its P3 projects in accordance with the substance of underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Ministry or its funded entities are accounted for as follows:

- the capital asset value and the corresponding liabilities are recorded at the net present value of the capital payments discounted using the Government of Alberta's borrowing rate for long term debt at the time of signing the P3 agreement, and
- during construction, work in progress and the corresponding liability are recorded based on the estimated percentage complete.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

The net assets of the Alberta School Foundation Fund are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or refund municipalities for overpayments made to the Fund.

Foundations

Certain foundations have been established under various acts and some are licensed as charitable organizations for the purpose of raising funds for the benefit of school jurisdictions or educational programs. These foundations are separate entities and are not consolidated in the accounts of the Ministry or the school jurisdictions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Payments Under Agreement

Expenses incurred and revenue earned in the provision of services under these agreements are recorded by the service providers and are not included in these consolidated financial statements. Amounts paid and recovered under these agreements are disclosed in Note 16.

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The accounts of the school jurisdictions are consolidated based on the results of their latest financial year end, August 31. Estimation of transactions for the period between August 31 and March 31 is subject to measurement uncertainty. While best estimates have been used for reporting items subject to management uncertainty, management considers that it is possible, based on existing knowledge, that changes in future conditions in the near term could require a material change in the recognized amounts. Near term is defined as a period of time not to exceed one year from the date of the financial statements.

The teachers' pension provision recorded as $91,076 and the teachers' pension obligation of $417,900 recorded in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations.

Note 3 Accounting Policy Change and Prior Period Adjustments
(in thousands)

School Generated Funds

School jurisdictions previously reported school generated funds revenues and expenses on a net basis. For the year ended March 31, 2011 revenues and expenses are presented at their gross amounts, consistent with changes to CICA Handbook Section 4400. This change has been applied retroactively with restatement.

Accounts Receivable for Supported Debenture Repayments

Accounts receivable has been adjusted to reflect the commitment of the Government of Alberta to repay all school boards' supported debentures. This change has been applied retroactively with restatement.

Note 3 Accounting Policy Change and Prior Period Adjustment (continued)
(in thousands)

The results of the restatements are outlined in the following table:

	March 31, 2010			
	As Previously Reported	School Generated Funds Increase/ (Decrease)	Accounts Receivable Supported Debentures Increase/ (Decrease)	As Restated
Revenues (including Gain on Disposal of Tangible Capital Assets)	$ 2,357,719	$ 101,682	$ (43,619)	$ 2,415,782
Expenses	6,280,425	101,682	-	6,382,107
Net Operating Results	(3,922,706)	-	(43,619)	(3,966,325)
Net Financing Provided from General Revenues	4,006,140	-	-	4,006,140
Net Assets at March 31, 2009	3,942,758	-	203,685	4,146,443
Beginning Net Assets at March 31, 2010	$ 4,026,192	$ -	$ 160,066	$ 4,186,258

Adjustment to Opening Net Assets

Estimates are made for transactions that occur between the school jurisdictions' year end of August 31 and the fiscal year end, March 31. As explained in Note 2, these estimates are subject to measurement uncertainty. Management has determined that the estimate for the March 31, 2010 operations and maintenance expense was understated. The opening net assets have been decreased by $49,171 to adjust for the variance from actual experience.

Note 4 Cash and Temporary Investments
(in thousands)

Cash and Temporary Investments include fixed income securities, cash and cash equivalents. Cash and cash equivalents is comprised of Canadian Dollar operating accounts, term deposits, money market funds and deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta.

The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2011, securities held by the Fund have an average effective yield of 1.10 per cent per annum (2010: 0.93 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

Note 4 Cash and Temporary Investments (continued)
(in thousands)

	2011		2010	
	Book Value	Fair Value	Book Value	Fair Value
Fixed Income Securities[a]				
Government of Canada, directed and guaranteed	$ 19,079	$ 19,391	$ 11,040	$ 11,347
Provincial, directed and guaranteed	7,532	7,894	13,806	14,146
Municipal, directed and guaranteed	50	50	-	-
Corporate	17,276	17,663	23,768	24,018
Pooled investment funds	3,901	3,761	5,763	5,677
	47,838	48,759	54,377	55,188
Cash and Cash Equivalents	648,291	648,291	1,051,047	1,051,047
	$ 696,129	$ 697,050	$ 1,105,424	$ 1,106,235

(a) Fixed income securities for Crown controlled SUCH sector organizations have an average effective market yield of 2.41 per cent per annum (2010: 3.0 per cent). All securities have terms to maturity of less than one year.

Note 5 Accounts Receivable
(in thousands)

	2011			2010
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value (Restated see Note 3)
Accounts Receivable				
Government of Canada	$ -	$ -	$ -	$ 14,226
Requisitions from Municipalities	430	-	430	3,947
Accounts of School Jurisdictions [a]	233,978	(3,106)	230,872	282,477
Other	1,564	(255)	1,309	1,062
	$ 235,972	$ (3,361)	$ 232,611	$ 301,712

(a) Includes $123,170 (2010: $160,066) from Alberta Finance and Enterprise for the principal repayment of school board supported debentures.

Accounts Receivable are unsecured and non interest bearing.

Notes to the Consolidated Financial Statements

Year ended March 31, 2011

Note 6 Portfolio Investments

(in thousands)

	2011		2010	
	Book Value	Fair Value	Book Value	Fair Value
Fixed Income Securities[a]				
Government of Canada, direct and guaranteed	$ 25,438	$ 26,176	$ 29,150	$ 29,349
Provincial, direct and guaranteed[b]	2,601	2,663	2,907	3,119
Municipal	2,037	2,132	626	631
Corporate	71,403	72,451	18,200	18,455
Pooled Investment funds	621	686	1,173	1,301
	102,100	104,108	52,056	52,855
Equities				
Canadian	7,056	8,252	7,387	7,355
Foreign	14,861	12,485	12,422	12,434
	21,917	20,737	19,809	19,789
	$ 124,017	$ 124,845	$ 71,865	$ 72,644

(a) The amounts held as portfolio investments by Crown controlled SUCH sector organizations are consolidated line-by-line. Fixed income securities reported by school jurisdictions have an approximate effective market yield of 2.79 per cent per annum (2010: 2.77).

(b) Three school jurisdictions have invested in the Southern Alberta Wind Farm project for a total project cost of $6,400. The provincial government has contributed $3,200 towards the project. The investment will be repaid over 20 years including interest at 5.0 per cent.

The following is the maturity structure based on principal amount:

	2011	2010 (Restated see Note 18)
Under 1 Year	18%	20%
1 to 5 Years	24%	30%
6 to 10 Years	16%	17%
11 to 20 Years	15%	18%
Over 20 Years	27%	15%
	100%	100%

Notes to the Consolidated Financial Statements

Year ended March 31, 2011

Note 7 Tangible Capital Assets
(in thousands)

	2011					2010
	Land[a]	Buildings and Construction in Progress[b]	Equipment and Vehicles[c]	Computer Hardware and Software	Total	Total
Estimated Useful Life		10-40 years	3-10 years	4-5 years		
Historical Cost						
Beginning of year	$ 90,666	$ 7,014,365	$ 693,748	$ 281,940	$ 8,080,719	$ 7,179,868
Additions	9,486	614,093	55,794	39,303	718,676	975,189
Disposals, including write-downs	(1,239)	(10,057)	(88,207)	(8,319)	(107,822)	(74,338)
	98,913	7,618,401	661,335	312,924	8,691,573	8,080,719
Accumulated Amortization						
Beginning of year		$ 2,816,373	$ 504,690	$ 186,020	$ 3,507,083	$ 3,326,619
Amortization expense		181,442	42,003	30,065	253,510	226,153
Effect of Disposals		(4,394)	(81,919)	(8,108)	(94,421)	(45,689)
		2,993,421	464,774	207,977	3,666,172	3,507,083
Net Book Value at March 31, 2011	$ 98,913	$ 4,624,980	$ 196,561	$ 104,947	$ 5,025,401	
Net Book Value at March 31, 2010	$ 90,666	$ 4,197,964	$ 189,521	$ 95,485		$ 4,573,636

(a) Includes $7,844 under capital lease.

(b) Includes $204,233 in alternatively financed capital assets. The additions to work in progress related to new school construction under Public Private Partnership (P3), Alberta School Alternative Procurement is $75,609 (Note 10). The cost of buildings under capital lease is $128,624. Construction in Progress is not amortized until the building is completed and in use. Also includes land/site improvements with a Net Book Value of $1,033.

(c) Includes $118,865 in Net Book Value of Equipment and $77,696 in Net Book Value of Vehicles.

Note 8 Trust and School Generated Assets
(in thousands)

Trust assets represent cash that is held in trust by school jurisdictions for deferred salary leave, scholarships, distribution of funds to other boards and foundations. School generated assets arise from certain school and student activities that are controlled and locally administered by individual schools, for which the jurisdictions are accountable.

	2011	2010
Trust Assets	$ 17,887	$ 20,141
School Generated Assets	67,083	68,504
	$ 84,970	$ 88,645

Notes to the Consolidated Financial Statements

Year ended March 31, 2011

Note 9 Accounts Payable and Accrued Liabilities
(in thousands)

	2011	2010
Accounts Payable and Accrued Liabilities[a]	324,035	450,902
Capital Leases	143,542	8,099
Manpower Accruals[b]	460,158	470,836
Employee Future Benefits[c]	29,500	27,811
Asset Retirement Obligations[d]	1,801	3,050
	$ 959,036	$ 960,698

(a) Accounts payable includes $12,430 (2010: $110,700) relating to Alberta School Alternative Procurement directly financed by the Ministry.

(b) Includes $450,180 (2010: $461,867) in accrued payroll and vacation pay for school jurisdiction certificated and non-certificated staff and $9,978 (2010: $8,969) in accrued payroll and vacation pay for Department of Education staff.

(c) School jurisdiction employee future benefit plans consist of defined benefit and contribution plans for post-employment and post-retirement benefits, including health benefits, dental coverage, life insurance, and retiring allowances. Obligations are accrued and related costs expensed in accordance with the terms of various contracts of employment and collective agreements. The cost of employee future benefits is actuarially determined using the projected benefit method prorated on service and managements' best estimate of salary escalation, retirement ages of employees, and expected health and dental care costs. The obligation is amortized over the average remaining service life of employees.

(d) There were no significant asset retirement obligations (AROs) outstanding. A total of 14 (2010: 16) school jurisdictions reported AROs for central office buildings and school sites; two AROs totaling $1,801 (2010: $3,053) were recorded as liabilities by the school jurisdictions. The liability, in most cases, cannot be reasonably estimated and the dates of disposition or renovation are unknown.

Note 10 Liabilities Under the Alberta Schools Alternative Procurement
(in thousands)

The Ministry has entered into contracts for the design, finance, build and maintenance of 28 schools.

The details of the 30 year contract for the 10 schools that are under construction are as follows:

Contractor	Date contract entered into	Scheduled completion date	Date capital payments begin(a)
B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012

(a) Capital payments begin on the date specified or upon completion of the project, whichever is later. The first payment is due ten days after the month end following the month of "total availability".

Note 10 Liabilities Under the Alberta Schools Alternative Procurement (continued)
(in thousands)

The details of the 30 year contracts for the 18 operational schools are as follows:

Contractor	Date contract entered into	Completion date	Date capital payments began
BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010

The calculation of the total liabilities under Alberta Schools Alternative Procurement are as follows:

	2011	2010
Liabilities, beginning of year	$ 434,195	$ 161,370
Additions to liabilities during the year	75,609	272,825
Capital payments	(5,112)	-
Liabilities, end of year	$ 504,692	$ 434,195

Note 11 Unearned Revenue
(in thousands)

	2011	2010
School Generated Funds	$ 67,083	$ 68,504
Other Unearned Revenue	41,106	40,060
	$ 108,189	$ 108,564

Unearned revenue is comprised of externally restricted contributions that are deferred and recognized as revenue in the period in which the restriction is fulfilled.

Note 12 Debentures and Loans
(in thousands)

	Maturity	Interest Rate	2011 Carrying Value[a]	2010 Carrying Value
Debentures[b]	various	various	$ 123,170	$ 160,066
Loans	various	various	$ 18,159	16,656
			$ 141,329	$ 176,722

(a) Fair values of debentures and loans are not reported due to the existence of no organized financial market for the instruments and because it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

(b) Debentures are payable to the Alberta Capital Finance Authority.

Note 12 Debentures and Loans (continued)
(in thousands)

Principal payments in each of the next five years and thereafter are as follows:

2012	$ 33,992
2013	27,480
2014	21,614
2015	16,470
2016	11,547
Thereafter	30,226
	$141,329

Note 13 Contractual Obligations
(in thousands)

Contractual Obligations are obligations of the Ministry to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2011	2010
Obligations under operating leases, contracts, and programs	$ 700,026	$ 1,256,031
Obligations under Public Private Partnerships and capital leases		
Operations, Maintenance and Renewal Payments	331,532	161,459
Capital payments	737,753	464,353
	$ 1,769,311	$ 1,881,843

Estimated payment requirements for each of the next five years and thereafter are as follows:

		Obligations Under Public Private Partnerships and Capital Leases		
	Obligations under operating leases, contracts, and programs	Operations, Maintenance and Renewal Payments	Capital Payments	Total
2012	$ 302,434	$ 7,026	$ 44,651	$ 354,111
2013	128,836	9,590	51,025	189,451
2014	81,438	10,429	52,933	144,800
2015	71,340	9,700	53,406	134,446
2016	40,739	10,330	53,079	104,148
Thereafter	75,239	284,457	1,101,679	1,461,375
	700,026	331,532	1,356,773	2,388,331
Less: Amounts representing interest	-	-	(619,020)	(619,020)
	$ 700,026	$ 331,532	$ 737,753	$ 1,769,311

Note 14 Contingent Liabilities
(in thousands)

Contingent Liabilities are potential obligations that are likely to result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

The Ministry has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

At March 31, 2011 the Ministry is a defendant in six legal claims (2010: six legal claims). Two of these claims have specified amounts totaling $95,350 and the remaining four have no specified amount (2010: two claims with specified amounts totaling $94,700 and four with no specified amount). One claim amounting to $94,350 (2010: $94,350) is partly covered by the Alberta Risk Management Fund. It is not fully covered because it relates to historical claims with alleged losses dating before the establishment of the Fund.

A total of 34 (2010: 45) legal claims were reported by the school jurisdictions, 16 (2010: 34) with no specified amount and 18 (2010: 10) with claims totaling $14,707(2010: $6,085). Of the 34 claims, the outcome of 32 (2010: 33) claims is not determinable.

The probable total loss from these claims cannot be estimated.

The Ministry is also involved in a case being heard by the Copyright Board of Canada. The probable loss, if any, cannot be determined at this time.

At March 31, 2011 the Alberta School Foundation Fund has a contingent liability of approximately $544 (2010: $894) as a result of outstanding property assessment appeals before the Municipal Government Board and/or at various stages in the legal system. The probability of loss resulting from these claims cannot be determined.

Note 15 Trust Funds Under Administration or Oversight
(in thousands)

The Ministry administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers or oversees them for the purpose of the trusts, they are not included in the Ministry's financial statements.

	2011 Total Equity	2010 Total Equity
Education Gifts and Bequests Fund	$ 210	$ 204
Alberta Teachers' Retirement Fund (ATRF)	(2,025,000)	(1,463,000)
	$ (2,024,790)	$(1,462,796)

Note 15 Trust Funds Under Administration or Oversight (continued)
(in thousands)

The ATRF assets and liabilities are based on an actuarial extrapolation as of March 31, 2011. The extrapolation resulted in assets of $6,308,000 (2010: $5,430,000) and liabilities of $8,333,000 (2010: $6,893,000) resulting in unfunded liabilities of $2,025,000 (2010: $1,463,000).

Assets held in trust by school jurisdictions are included in the Statement of Financial Position under Trust and School Generated Assets (Note 8).

Note 16 Payments Under Agreement
(in thousands)

The Ministry has entered into agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under these agreements are incurred by the Ministry under authority in Section 25 of the *Financial Administration Act*. Unearned revenue includes $1,785 (2010: $1,143) relating to these payments under agreement.

Amounts paid or payable under agreements with program sponsors are as follows:

	2011	2010
Western and Northern Canadian Protocol[a]		
French and English Math Resources	$ 1,507	$ 1,154
Heritage Canada		
Community Centres[b]	2,678	586
	$ 4,185	$ 1,740

(a) Includes the Federal Government and the Provinces and Territories of Alberta, British Columbia, Manitoba, Saskatchewan, Nunavut, Northwest Territories and Yukon.

(b) Includes the centres built in Canmore and Lethbridge.

Note 17 Benefit Plans

(a) Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the Ministry is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance and Enterprise assumed responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September 1992.

Note 17 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

The plan's obligation for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was performed August 31, 2010. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2011.

	(in millions)			
			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2011	2010
Actuarial Asset Value	$ 6,308	$ 3,154	$ 3,154	$ 2,715
Actuarial Liabilities	(8,333)	(4,197)	(4,136)	(3,424)
Unamortized Deferred (Gain) Loss	564	-	564	382
Teachers' Pension Obligation	$ (1,461)	$ (1,043)	$ (418)	$ (327)

The March 31, 2011 extrapolation was based on economic assumptions including a 6.5 per cent per annum long-term rate of return on fund assets consisting of a 4.25 per cent real rate of return and price inflation of 2.25 per cent. The discount rate used for liabilities was 6.5 per cent. The August 31, 2010 valuation was based on economic assumptions including a real rate of return of 4.25 per cent, price inflation of 2.75 per cent, and a discount rate of 7.0 per cent.

The actual return on plan assets was 5.6 per cent for the year ending August 31, 2010 (2009: -8.5 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

The assumptions used in the valuation and extrapolation are based on Ministry management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statement of Operations, contributions by the Ministry towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are included in the Pension Expense.

	(in thousands)	
	2011	2010
Current Service Contribution	$ 271,485	$ 232,094
Pension Valuation Adjustment	91,076	27,000
Total Teachers' Pension Expense	$ 362,561	$ 259,094

The valuation adjustment gives effect to the impact on the unfunded obligation of the estimated changes in the value of the plan's assets and liabilities and the amortization of experience gains and losses.

Note 17 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2011 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2010.

(b) Other Pension Plans
(in thousands)

The Ministry participates in multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $7,601 for the year ended March 31, 2011 (2010: $7,221).

At December 31, 2010, the Management Employees Pension Plan reported a deficiency of $397,087 (2009: -$483,199) and the Public Service Pension Plan reported a deficiency of $2,067,151 (2009: -$1,729,196). At December 31, 2010, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $39,559 (2009: -$39,516).

The Ministry also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2011, the Bargaining Unit Plan reported an actuarial deficiency of $4,141 (2010: -$8,335) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,020 (2010: $7,431). The expense for these two plans is limited to the employer's annual contributions for the year.

The school jurisdictions participate in a multi-employer pension plan, the Local Authorities Pension Plan. The expense recorded in these financial statements equals the annual contributions of $67,740 (2010: $57,137). At December 31, 2010, the Local Authorities Pension Plan reported a deficiency of $4,635,250 (2010: -$3,998,614). In 2011, the Province recorded a liability of $410,173 (2010: -$314,000) for its portion of the unfunded pension obligation related to the organizations controlled by the Province.

Nearly a quarter of school jurisdictions participate in a supplemental pension plan for their senior administration. The registered portion of the plan (Supplemental Integrated Pension Plan) is sponsored by the Alberta School Boards Association. The non-registered portion is sponsored by the individual school jurisdictions. The cost is actuarially determined using the projected benefit method prorated on service and managements' estimates of expected salary and benefit escalation, retirement ages of employees and investment performance of the plan. The total expense for these supplemental pension plans is equal to the annual contributions of $909 (2010: $765). The obligation recorded in these financial statements is $1,092 (2010: $1,267).

Notes to the Consolidated Financial Statements

Year ended March 31, 2011

Note 18 Restatement of Comparative Figures

Certain 2010 figures have been reclassified to conform to the 2011 presentation.

Note 19 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 1

Consolidated Revenues

	(in thousands)	
	2011 Actual	2010 Actual (Restated see Note 3)
Education Property Taxes	$ 1,779,106	$ 1,716,771
Internal Government Transfers		
Lottery Fund	113,600	129,100
Alberta Finance – Debentures	13,604	17,664
Other Government of Alberta	26,709	21,748
	153,913	168,512
Transfers from Government of Canada		
French Language Program	17,276	9,103
First Nation Education	94,025	91,750
	111,301	100,853
Fundraising, Gifts, and Donations		
School Generated Funds	183,510	183,992
Gifts and Donations	12,700	13,971
	196,210	197,963
Premiums, Fees and Licences		
Instruction Resource Fees	51,024	47,445
Transportation Fees	27,324	26,582
Other Fees	4,084	3,416
	82,432	77,443
Investment Income	10,413	14,641
Sales of Learning Resources	3,992	5,555
Other Revenue		
Other Authorities	1,960	3,002
Rental of Facilities	23,481	22,477
Refunds of Expenditures	891	668
Other	99,433	98,625
	125,765	124,772
Total Revenues	$ 2,463,132	$ 2,406,510

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 2

Consolidated Expenses – Directly Incurred Detailed by Object

	(in thousands)	
	2011	2010
	Actual	Actual
		(Restated see Note 3)
Salaries, Wages and Employee Benefits	$ 4,514,035	$ 4,338,866
Supplies and Services	1,182,211	1,141,462
Grants	489,468	439,742
Financial Transactions and Other	35,219	21,405
School Generated Funds	183,483	183,989
Amortization of Tangible Capital Assets (Note 7)	253,510	226,153
	6,657,926	6,351,617
Valuation Adjustments		
Provision for Teacher's Pensions and Employee Future Benefits	92,568	27,387
Provision for Doubtful Accounts	307	43
Provision for Vacation Pay	1,021	3,060
	$ 6,751,822	$ 6,382,107

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 3

Reconciliation of Budget with Actuals

(in thousands)

	2010-2011 Authorized Budget	Actuals without School Jurisdictions	Actuals School Jurisdictions	Adjustments[a]	Actuals with School Jurisdictions
Revenues					
Education Property Taxes	$ 1,592,000	$ 1,588,951	$ -	$ 190,155	$ 1,779,106
Internal Government Transfers					
Alberta Education - Grants	-	-	5,272,733	(5,272,733)	-
Lottery Fund	113,600	113,600	-	-	113,600
Alberta Finance - Debentures	-	-	13,604	-	13,604
Other	-	-	37,151	(10,442)	26,709
	113,600	113,600	5,323,488	(5,283,175)	153,913
Transfers from Government of Canada					
French Language Program	10,325	17,276	-	-	17,276
First Nation Education	-	-	94,025	-	94,025
	10,325	17,276	94,025	-	111,301
Fundraising, Gifts, and Donations					
School Generated Funds	-	-	183,510	-	183,510
Gifts and Donations	-	-	12,700	-	12,700
	-	-	196,210	-	196,210
Premiums, Fees and Licences					
Instruction Resource Fees	-	-	51,024	-	51,024
Transportation Fees	-	-	27,324	-	27,324
Other Fees	2,388	4,084	-	-	4,084
	2,388	4,084	78,348	-	82,432
Other Revenue					
Investment Income	300	47	10,367	-	10,414
Sales of Learning Resources	34,000	26,924	-	(22,932)	3,992
Other Authorities	-	-	1,960	-	1,960
Rental of Facilities	-	-	23,481	-	23,481
Refunds of Expenditure	1,500	3,272	-	(2,381)	891
Other	-	143	250,765	(151,476)	99,432
	35,800	30,386	286,573	(176,789)	140,170
Total Revenues	$ 1,754,124	$ 1,754,297	$ 5,978,644	$(5,269,809)	$ 2,463,132
Expenses					
Salaries, Wages and Employee Benefits	$ 65,977	$ 65,676	$ 4,456,714	$ (8,355)	$ 4,514,035
Supplies and Services	83,482	86,543	1,142,309	(46,641)	1,182,211
Grants	5,927,204	5,829,909	-	(5,340,441)	489,468
Financial Transactions and Other	19,535	18,980	16,240	(1)	35,219
School Generated Funds	-	-	183,483	-	183,483
Amortization of Tangible Capital Assets	1,193	2,540	250,970	-	253,510
	6,097,391	6,003,648	6,049,716	(5,395,438)	6,657,926
Valuation Adjustments					
Provision for Teacher's Pensions and Employee Future Benefits	69,234	91,076	1,492	-	92,568
Provision for Doubtful Accounts	-	470	(163)	-	307
Provision for Vacation Pay	-	(179)	1,200	-	1,021
Total Expenses	$ 6,166,625	$ 6,095,015	$ 6,052,245	$(5,395,438)	$ 6,751,822

(a) Adjustments represent accounting policy alignment and inter-entity elimination transactions.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 4

Consolidated Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded in the Consolidated Statement of Operations and the Consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The Ministry receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	(in thousands)	
	2011	2010
Revenues		
Lottery Fund	$ 113,600	$ 129,100
Debenture Interest	13,604	17,664
Grants	17,616	12,922
Sales and Other	12,182	27,005
	$ 157,002	$ 186,691
Expenses		
Grants	$ 2,750	$ 1,616
Services, Contracts, Supplies and Other	22,295	22,377
Interest	16,234	18,885
	$ 41,279	$ 42,878
Receivable From	$ 132,628	$ 175,819
Payable to	$ 8,508	$ 10,274
Contractual Obligations	$ 4,461	$ 4,366
Debt to Related Parties	$ 133,328	$ 170,962

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 4 (continued)

Consolidated Related Party Transactions

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements and are disclosed in Schedule 5.

	(in thousands)	
	2011	2010
Expenses - Incurred by Others		
Accommodation	$ 16,759	$ 17,557
Legal Services	480	563
Other	4,843	7,255
	$ 22,082	$ 25,375

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 5

Consolidated Allocated Costs

(in thousands)

	2011								2010 (Restated see Note 3)
		Expenses - Incurred by Others			Valuation Adjustments [e]				
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Costs [d]	Vacation Pay	Doubtful Accounts	Pension Provision	Total Expenses	Total Expenses
Instruction - ECS to Grade 12	$ 4,610,058	$ -	$ -	$ -	$ -	$ (163)	$ -	$ 4,609,895	$ 4,468,711
Operations and Maintenance	820,114	-	-	-	622	-	-	820,736	719,163
Student Transportation	309,199	-	-	-	117	-	-	309,316	305,755
Governance and System Administration	240,722	4,575	480	4,843	289	-	1,667	252,576	248,378
Program Support Services	133,808	9,924	-	-	17	67	-	143,816	149,941
Pensions	272,724	-	-	-	-	-	90,901	363,625	259,775
Basic Education Programs	59,308	2,260	-	-	(24)	204	-	61,748	68,267
Accredited Private Schools	177,542	-	-	-	-	199	-	177,741	166,797
Debt Servicing Costs	34,451	-	-	-	-	-	-	34,451	20,695
	$ 6,657,926	$ 16,759	$ 480	$ 4,843	$ 1,021	$ 307	$ 92,568	$ 6,773,904	$ 6,407,482

(a) Expenses – Directly incurred per the Consolidated Statement of Operations, excluding valuation adjustments.

(b) Costs shown for Accommodation in Schedule 4, allocated to the Ministry by square footage and distributed based on the number of employees supporting each program.

(c) Legal Services expense is allocated by the number of hours utilized by each program.

(d) Other Costs includes the services the Ministry receives under contracts managed by Service Alberta (Schedule 4).

(e) Valuation adjustments as per Consolidated Statement of Operations. Provision for Doubtful Accounts included in Valuation Adjustments is allocated on a program basis. Vacation pay is allocated based on the number of employees supporting each program.

Schedules to Financial Statements

Schedule 6

Entities Included in Consolidated Financial Statements of the Ministry of Education

Department of Education

Alberta School Foundation Fund

Public, Separate and Francophone School Jurisdictions and Charter Schools:

- Almadina School Society
- Aspen View Regional Division No. 19
- Aurora School Ltd.
- Battle River Regional Division No. 31
- Black Gold Regional Division No. 18
- Boyle Street Education Centre
- Buffalo Trail Public Schools Regional Division No. 28
- Calgary Arts Academy Society
- Calgary Girls' School Society
- Calgary Roman Catholic Separate School District No. 1
- Calgary School District No. 19
- Calgary Science School Society
- Canadian Rockies Regional Division No. 12
- CAPE - Centre for Academic and Personal Excellence Institute
- Cardiff Roman Catholic Separate School District No. 684
- Chinook's Edge School Division No. 73
- Christ the Redeemer Catholic Separate Regional Division No. 3
- Clearview School Division No. 71
- Cunningham Roman Catholic Separate School District No. 704
- East Central Alberta Catholic Separate Schools Regional Division No. 16
- East Central Francophone Education Region No. 3
- Edmonton Catholic Separate School District No. 7
- Edmonton School District No. 7
- Elk Island Catholic Separate Regional Division No. 41
- Elk Island Public Schools Regional Division No. 14
- Evergreen Catholic Separate Regional Division No. 2
- Foothills School Division No. 38
- Fort McMurray Public School District No. 2833
- Fort McMurray Roman Catholic Separate School District No. 32
- Fort Vermilion School Division No. 52
- Foundations for the Future Charter Academy Charter School Society
- Golden Hills School Division No. 75
- Grande Prairie Roman Catholic Separate School District No. 28
- Grande Prairie School District No. 2357
- Grande Yellowhead Public School Division No. 77
- Grasslands Regional Division No. 6
- Greater North Central Francophone Education Region No. 2
- Greater Southern Public Francophone Education Region No. 4
- Greater Southern Separate Catholic Francophone Education Region No. 4
- Greater St. Albert Catholic Regional Division No. 29
- High Prairie School Division No. 48
- Holy Family Catholic Regional Division No. 37

Schedules to Financial Statements

Schedule 6 (continued)

Entities Included in Consolidated Financial Statements of the Ministry of Education

Public, Separate and Francophone School Jurisdictions and Charter Schools (continued)

- Holy Spirit Roman Catholic Separate Regional Division No. 4
- Horizon School Division No. 67
- Lakeland Roman Catholic Separate School District No. 150
- Lethbridge School District No. 51
- Living Waters Catholic Regional Division No. 42
- Livingstone Range School Division No. 68
- Medicine Hat Catholic Separate Regional Division No. 20
- Medicine Hat School District No. 76
- Mother Earth's Children's Charter School Society
- New Horizons Charter School Society
- Northern Gateway Regional Division No. 10
- Northern Lights School Division No. 69
- Northland School Division No. 61
- Northwest Francophone Education Region No. 1
- Palliser Regional Division No. 26
- Parkland School Division No. 70
- Peace River School Division No. 10
- Peace Wapiti School Division No. 76
- Pembina Hills Regional Division No. 7 (including Alberta Distance Learning Centre)
- Prairie Land Regional Division No. 25
- Prairie Rose School Division No. 8
- Red Deer Catholic Regional Division No. 39
- Red Deer Public School District No. 104
- Rocky View School Division No. 41
- St. Albert Protestant Separate School District No. 6
- St. Paul Education Regional Division No. 1
- St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38
- Sturgeon School Division No. 24
- Suzuki Charter School Society
- Valhalla School Foundation
- Westmount Charter School Society
- Westwind School Division No. 74
- Wetaskiwin Regional Division No. 11
- Wild Rose School Division No. 66
- Wolf Creek School Division No. 72

Department of Education
financial statements

Financial Statements
March 31, 2011

Auditor's Report

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Schedule 7 Related Party Transactions

Schedule 8 Allocated Costs

Independent Auditor's Report

AUDITOR GENERAL Alberta

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Department of Education, which comprise the statement of financial position as at March 31, 2011, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Education as at March 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, CA]

Auditor General

June 9, 2011

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2011

	(in thousands)		
	2011		2010
	Budget (Schedule 4)	Actual	Actual
Revenues (Schedule 1)			
Internal Government Transfers	$ 113,600	$ 113,600	$ 129,100
Transfers from Government of Canada	10,325	17,276	9,103
Premiums, Fees and Licences	2,399	4,084	3,443
Other Revenue	35,500	30,315	34,912
	161,824	165,275	176,558
Expenses - Directly Incurred (Schedule 8)			
Voted (Schedules 3 and 5)			
Operating Support for Public and Separate Schools	3,347,023	3,374,588	3,256,768
Basic Education Programs	98,645	100,406	98,282
Accredited Private Schools	170,993	177,741	166,797
School Facilities	433,112	297,284	455,432
Ministry Support Services	23,698	28,315	24,333
Program Delivery Support Services	57,925	51,984	55,820
Debt Servicing Costs			
Alberta Schools Alternative Procurement	16,665	16,665	-
	4,148,061	4,046,983	4,057,432
Statutory (Schedules 3 and 5)			
Alberta Schools Alternative Procurement	80,000	75,599	272,825
Teachers' Pension - Current Service Payment	261,400	271,485	232,094
Valuation Adjustments			
Provision for Teachers' Pension (Note 11)	69,234	91,076	27,000
Provision for Doubtful Accounts	-	470	464
Provision for Vacation Pay	-	(179)	660
	410,634	438,451	533,043
Total Expenses	4,558,695	4,485,434	4,590,475
(Loss) on Disposal of Tangible Capital Assets	-	-	(15)
Net Operating Results	$(4,396,871)	$(4,320,159)	$(4,413,932)

The accompanying notes and schedules are part of these financial statements.

Statement of Financial Position

As at March 31, 2011

	(in thousands)	
	2011	2010
Assets		
Cash and Cash Equivalents	$ 46	$ 56
Accounts Receivable (Note 3)	2,205	16,303
Inventory	6,127	7,283
Tangible Capital Assets (Note 4)	14,108	11,948
	$ 22,486	$ 35,590
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	$ 64,817	$ 152,326
Alberta Schools Alternative Procurement (Note 6)	504,692	434,195
Teachers' Pension Obligation (Note 11)	417,900	326,824
	987,409	913,345
Net Liabilities		
Net Liabilities at Beginning of Year	(877,755)	(469,963)
Net Operating Results	(4,320,159)	(4,413,932)
Net Financing Provided from General Revenues (Note 2b)	4,232,991	4,006,140
Net Liabilities at End of Year	(964,923)	(877,755)
	$ 22,486	$ 35,590

Contractual Obligations and Contingent Liabilities are presented in Notes 7 and 8.

The accompanying notes and schedules are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2011

	(in thousands)	
	2011	2010
Operating Transactions		
Net Operating Results	$(4,320,159)	$(4,413,932)
Non-Cash Items Included in Net Operating Results		
Alberta Schools Alternative Procurement	75,609	272,825
Amortization	2,541	2,027
Loss on Disposal of Tangible Capital Assets	-	15
Valuation Adjustments	91,367	28,124
	(4,150,642)	(4,110,941)
Decrease in Accounts Receivable	13,628	5,023
Decrease (Increase) in Inventory	1,156	(615)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(87,330)	105,428
Cash Applied to Operating Transactions	(4,223,188)	(4,001,105)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 4)	(4,701)	(5,025)
Cash Applied to Capital Transactions	(4,701)	(5,025)
Financing Transactions		
Repayment of Obligations under Alberta Schools Alternative Procurement	(5,112)	-
Net Financing Provided from General Revenues	4,232,991	4,006,140
Cash Provided by Financing Transactions	4,227,879	4,006,140
(Decrease) Increase in Cash and Cash Equivalents	(10)	10
Cash and Cash Equivalents at Beginning of Year	56	46
Cash and Cash Equivalents at End of Year	$ 46	$ 56

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

Year ended March 31, 2011

Note 1 Authority and Purpose

The Department of Education operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Department of Education's fundamental purpose is to enable every student to reach full potential as a life-long learner and citizen. The Department partners with students, families, educators, school trustees and communities to enable young Albertans to develop competencies for the future – the attitudes, skills, knowledge and values required to learn, think critically, think creatively, create opportunities, apply multiple literacies, and participate in and contribute to the community.

The Department of Education's policies and programs address the diverse needs of learners and support student achievement so that students can embrace their passions and interests and have opportunities to fulfill their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Department of Education, which is part of the Ministry of Education and for which the Minister of Education is accountable. Other entities reporting to the Minister are public, separate, and francophone school jurisdictions and charter schools. The activities of these organizations are not included in these financial statements. The Ministry financial statements provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. *Net Financing Provided from General Revenues* as presented in the Statement of Financial Position is the difference between the cash receipts and the cash disbursements.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided is recorded as unearned revenue.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Revenues (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfers does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

Transfers from Government of Canada

Transfers from the Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Pre-payments relating to transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities.

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, authorized spending is reduced by an equivalent amount. If actual credit or recovery amounts exceed budget, the Department may, with the approval of the Treasury Board Committee, use the excess to fund additional expenses of the program. Schedule 2 discloses information on the Department's credit or recovery initiatives.

Expenses

Directly Incurred

Directly incurred expenses are those costs for which the Department has primary responsibility and accountability, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- inventory consumed;
- pension costs, which comprise the cost of Department contributions for teachers of school jurisdictions and employer contributions;
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pensions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Directly Incurred (continued)

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Incurred by Others

Services contributed by other entities in support of Department operations are not recognized and are disclosed in Schedule 7 and allocated to programs to show the full cost of services in Schedule 8.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a weighted average basis.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. Amortization is only charged if the asset is in use.

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization begins when the application is completed and ready for its intended use.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Public Private Partnerships

A public private partnership (P3) is a cooperative venture based on contractual obligations between one or more public/private/not for profit partners that meet clearly defined public needs for the provision of goods and services. The Department accounts for its P3 projects in accordance with the substance of underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Department or its funded entities are accounted for as follows:

- the capital grant expense and the corresponding liabilities are recorded at the net present value of the capital payments discounted using the Government of Alberta's borrowing rate for long term debt at the time of signing the P3 agreement, and
- during construction, the capital grant expense and the corresponding liability are recorded based on the estimated percentage complete.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Liabilities

Net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Payments Under Agreement

Expenses incurred and revenue earned in the provision of services under these agreements are recorded by the service providers and are not included in these financial statements. Amounts paid and recovered under these agreements are disclosed in Note 10.

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension provision recorded as $91,076 and the teachers' pension obligation of $417,900 recorded in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 11 discloses further information on the Teachers' Pension Plan.

Notes to the Financial Statements

Year ended March 31, 2011

Note 3 Accounts Receivable
(in thousands)

	2011			2010
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ -	$ -	$ -	$ 14,226
School Jurisdictions	752	-	752	831
Other	1,708	255	1,453	1,246
	$ 2,460	$ 255	$ 2,205	$ 16,303

Accounts Receivable are unsecured and non-interest bearing.

Note 4 Tangible Capital Assets
(in thousands)

	2011			2010
	Equipment	Computer Hardware and Software	Total	Total
Estimated Useful Life	3-10 years	5 years		
Historical Cost				
Beginning of year	$ 5,225	$ 22,826	$ 28,051	$ 24,094
Additions	79	4,622	4,701	5,025
Disposals, including write-downs	-	-	-	(1,068)
	$ 5,304	$ 27,448	$ 32,752	$ 28,051
Accumulated Amortization				
Beginning of year	$ 2,297	$ 13,806	$ 16,103	$ 15,129
Amortization expense	379	2,162	2,541	2,027
Effect of Disposals	-	-	-	(1,053)
	$ 2,676	$ 15,968	$ 18,644	$ 16,103
Net Book Value at March 31, 2011	$ 2,628	$ 11,480	$ 14,108	
Net Book Value at March 31, 2010	$ 2,928	$ 9,020		$ 11,948

Notes to the Financial Statements

Year ended March 31, 2011

Note 5 Accounts Payable and Accrued Liabilities

(in thousands)

	2011	2010
Accounts Payable[(a)]	$ 15,020	$ 115,524
Accrued Liabilities		
Vacation	6,510	6,689
Grants to School Jurisdictions	21,982	19,330
Other	14,686	9,189
Unearned Revenue	6,619	1,594
	$ 64,817	$ 152,326

(a) Accounts payable includes $12,430 (2010: $110,700) relating to Alberta School Alternative Procurement directly financed by the Department.

Note 6 Liabilities Under the Alberta Schools Alternative Procurement

(in thousands)

The Department has entered into contracts for the design, finance, build and maintenance of 28 schools.

The details of the 30 year contract for the 10 schools that are under construction are as follows:

Contractor	Date contract entered into	Scheduled completion date	Date capital payments begin(a)
B2L Partnership	April 15, 2010	June 30, 2012	August 10, 2012

(a) Capital payments begin on the date specified or upon completion of the project, whichever is later. The first payment is due ten days after the month end following the month of "total availability".

The details of the 30 year contract for the 18 operational schools are as follows:

Contractor	Date contract entered into	Completion date	Date capital payments began
BBPP Alberta Schools Ltd.	September 10, 2008	June 1, 2010	July 27, 2010

The calculation of the total liabilities under Alberta Schools Alternative Procurement are as follows:

	2011	2010
Liabilities, beginning of year	$ 434,195	$ 161,370
Additions to liabilities during the year	75,609	272,825
Capital payments	(5,112)	-
Liabilities, end of year	$ 504,692	$ 434,195

Note 7 Contractual Obligations
(in thousands)

Contractual Obligations are obligations of the Department to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2011	2010
Obligations under operating leases, contracts, and programs	$ 346,577	$ 544,388
Obligations under Public Private Partnerships		
Maintenance and Renewal Payments	257,482	161,459
Capital payments	570,765	456,254
	$ 1,174,824	$ 1,162,101

Estimated payment requirements for each of the next five years and thereafter are as follows:

		Obligations Under Public Private Partnerships		
	Obligations under operating leases, contracts, and programs	Maintenance and Renewal Payments	Capital Payments	Total
2012	$ 268,647	$ 4,127	$ 29,036	$ 301,810
2013	73,125	6,619	34,775	114,519
2014	2,249	7,383	36,688	46,320
2015	1,428	6,578	36,688	44,694
2016	1,128	7,130	36,688	44,946
Thereafter	-	225,645	904,982	1,130,627
	346,577	257,482	1,078,857	1,682,916
Less: Amount representing interest	-	-	(508,092)	(508,092)
	$ 346,577	$ 257,482	$ 570,765	$ 1,174,824

Note 8 Contingent Liabilities
(in thousands)

Contingent Liabilities are potential obligations that are likely to result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

The Department has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

Note 8 Contingent Liabilities (continued)
(in thousands)

At March 31, 2011 the Department is a defendant in six legal claims (2010: six legal claims). Two of these claims have specified amounts totaling $95,350 and the remaining four have no specified amount (2010: two claims with specified amounts totaling $94,700 and four with no specified amount). One claim amounting to $94,350 (2010: $94,350) is partly covered by the Alberta Risk Management Fund. It is not fully covered because it relates to historical claims with alleged losses dating before the establishment of the Fund.

The probable total loss from these claims cannot be estimated.

The Department is also involved in a case being heard by the Copyright Board of Canada. The probable loss, if any, cannot be determined at this time.

Environmental Liability

The Department provides funding for the removal of hazardous materials from school buildings as required by environmental legislation when schools are renovated, upgraded, modernized or demolished (when the site will be re-used for a school building). The amount of the environmental liability cannot be estimated because schools containing hazardous materials have not been identified and the dates that the hazardous materials would be removed are unknown.

Note 9 Trust Funds Under Administration or Oversight
(in thousands)

The Department administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers or oversees them for the purpose of the trusts, they are not included in the Department's financial statements.

	2011 Total Equity	2010 Total Equity
Education Gifts and Bequests Fund	$ 210	$ 204
Alberta Teachers' Retirement Fund (ATRF)	(2,025,000)	(1,463,000)
	$ (2,024,790)	$(1,462,796)

The ATRF assets and liabilities are based on an actuarial extrapolation as of March 31, 2011. The extrapolation resulted in assets of $6,308,000 (2010: $5,430,000) and liabilities of $8,333,000 (2010: $6,893,000) resulting in unfunded liabilities of $2,025,000 (2010: $1,463,000).

Note 10 Payments Under Agreement
(in thousands)

The Department has entered into agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under these agreements are incurred by the Department under authority in Section 25 of the *Financial Administration Act*. Accounts payable and accrued liabilities include $1,785 (2010: $1,143) relating to these payments under agreement.

Amounts paid or payable under agreements with program sponsors are as follows:

	2011	2010
Western and Northern Canadian Protocol[a]		
French and English Math Resources	$ 1,507	$ 1,154
Heritage Canada		
Community Centres[b]	2,678	586
	$ 4,185	$ 1,740

(a) Includes the Federal Government and the Provinces and Territories of Alberta, British Columbia, Manitoba, Saskatchewan, Nunavut, Northwest Territories and Yukon.

(b) Includes the centres built in Canmore and Lethbridge.

Note 11 Benefit Plans

(a) Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Under the *Teachers' Pension Plans Act*, for pensionable service credited after August 1992, the Department is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance and Enterprise assumed responsibility for the employer contributor funding related to the unfunded liability for pensionable service credited before September 1992.

The plan's obligation for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was performed August 31, 2010. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2011.

Notes to the Financial Statements

Year ended March 31, 2011

Note 11 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

	(in millions)			
			Alberta Education	
	Post 1992 Plan Total	Teachers' Portion	2011	2010
Actuarial Asset Value	$ 6,308	$ 3,154	$ 3,154	$ 2,715
Actuarial Liabilities	(8,333)	(4,197)	(4,136)	(3,424)
Unamortized Deferred (Gain) Loss	564	-	564	382
Teachers' Pension Obligation	$ (1,461)	$ (1,043)	$ (418)	$ (327)

The March 31, 2011 extrapolation was based on economic assumptions including a 6.5 per cent per annum long-term rate of return on fund assets consisting of a 4.25 per cent real rate of return and price inflation of 2.25 per cent. The discount rate used for liabilities was 6.5 per cent. The August 31, 2010 valuation was based on economic assumptions including a real rate of return of 4.25 per cent, price inflation of 2.75 per cent, and a discount rate of 7 per cent.

The actual return on plan assets was 5.6 per cent for the year ending August 31, 2010 (2009 -8.5 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

The assumptions used in the valuation and extrapolation are based on Department management's best estimates of future events. The plan's future experience will vary from the assumptions. Any difference between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statements of Operations, contributions by the Department towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability are shown as statutory expenses.

	(in thousands)	
	2011	2010
Current Service Contribution	$ 271,485	$ 232,094
Pension Valuation Adjustment	91,076	27,000
Total Teachers' Pension Expense	$ 362,561	$ 259,094

The valuation adjustment gives effect to the impact on the unfunded obligation of the estimated changes in the value of the plan's assets and liabilities and the amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2011 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2010.

Notes to the Financial Statements

Year ended March 31, 2011

Note 11 Benefit Plans (continued)

(b) Other Pension Plans
(in thousands)

The Department participates in multi-employer pension plans: Management Employees Pension Plan and Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $7,601 for the year ended March 31, 2011 (2010: $7,221).

At December 31, 2010, the Management Employees Pension Plan reported a deficiency of $397,087 (2009: -$483,199) and the Public Service Pension Plan reported a deficiency of $2,067,151 (2009: -$1,729,196). At December 31, 2010, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $39,559 (2009: -$39,516).

The Department also participates in two multi-employer Long-Term Disability Income Continuance Plans. At March 31, 2011, the Bargaining Unit Plan reported an actuarial deficiency of $4,141 (2010: -$8,335) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,020 (2010: $7,431). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 12 Comparative Figures

Certain 2010 figures have been reclassified to conform to the 2011 presentation.

Note 13 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 1

Revenues

	(in thousands)		
	2011		2010
	Budget	Actual	Actual
Internal Government Transfers			
Lottery Fund	$ 113,600	$ 113,600	$ 129,100
Transfers from Government of Canada			
French Language Program	10,325	17,276	9,103
Premiums, Fees and Licences			
High School Transcripts	900	1,460	1,021
Teacher Certificate Fees	775	1,099	956
Diploma Exam Rewrite Fees	700	1,453	1,433
Miscellaneous Fees	24	72	33
	2,399	4,084	3,443
Other Revenue			
Learning Resources Centre	34,000	26,924	31,486
Refunds of Expenditure	1,500	3,272	3,305
Miscellaneous	-	119	121
	35,500	30,315	34,912
Total Revenues	$ 161,824	$ 165,275	$ 176,558

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 2

Credit or Recovery

	(in thousands) 2011		
	Authorized [a]	Actual	(Shortfall)/ Excess [b]
Basic Education Programs			
Learning Resources Centre [c]	$ 28,000	$ 26,924	$ (1,076)
Federal French Language	17,325	17,276	(49)
Fees [d]	775	1,099	324
Ministry Support Services			
Information & Program Services [e]	900	1,460	560
Program Delivery Support Services			
Fees [f]	1,320	1,528	208
	$ 48,320	$ 48,287	$ (33)

The revenue for each credit or recovery initiative is included in the Statement of Operations.

(a) The authorized budget for credits or recovery includes Adjustments and Supplementary Estimates appearing on Schedule 4.

(b) The shortfall is deducted from the current year authorized budget.

(c) The Learning Resources Centre generates revenue from the sale and distribution of learning and teaching resources that have been purchased directly from publishers/suppliers or developed and produced by the Department of Education.

(d) Basic Education revenues include fees collected for teacher certification and development.

(e) The Information and Program Services revenues are fees collected for the delivery of high school transcripts and copyrights.

(f) The Program delivery Support revenues include fees collected from students writing diploma examinations for a second or subsequent time, fees collected from students seeking to have their diploma examinations rescored, and fees related to licensing agreements.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 3

Expenses – Directly Incurred Detailed by Object

	(in thousands)		
	2011		2010
	Budget	Actual	Actual
Voted			
Salaries, Wages and Employee Benefits	$ 65,977	$ 65,676	$ 69,591
Supplies and Services	83,482	86,543	98,573
	149,459	152,219	168,164
Grants			
School Jurisdictions	3,779,115	3,682,066	3,704,439
Private Schools	170,993	180,593	169,566
Other	30,516	12,667	12,985
	3,980,624	3,875,326	3,886,990
Financial Transactions and Other	16,785	16,897	251
Amortization of Tangible Capital Assets	1,193	2,541	2,027
	$ 4,148,061	$ 4,046,983	$ 4,057,432
Statutory			
Grants			
School Jurisdictions	$ 80,000	$ 75,599	$ 272,825
Teachers' Pension	261,400	271,485	232,094
Valuation Adjustments			
Provision for Teachers' Pension	69,234	91,076	27,000
Provision for Doubtful Accounts	-	470	464
Provision for Vacation Pay	-	(179)	660
	$ 410,634	$ 438,451	$ 533,043

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 4

Budget

	(in thousands)		
	2010-2011 Estimates	Adjustments (a)	2010-2011 Authorized Budget
Revenues			
Internal Government Transfers	$ 113,600	$ -	$ 113,600
Transfers from Government of Canada	10,325	7,000	17,325
Premiums, Fees and Licenses	2,399	600	2,999
Other Revenue	35,500	(6,000)	29,500
	161,824	1,600	163,424
Expenses - Directly Incurred			
Voted Expenses			
Operating Support for Public and Separate Schools	3,347,023	33,208	3,380,231
Basic Education Programs	98,645	1,000	99,645
Accredited Private Schools	170,993	1,207	172,200
School Facilities	433,112	(125,242)	307,870
Ministry Support Services	23,698	-	23,698
Program Delivery Support Services	57,925	600	58,525
Debt Servicing Costs	16,665	-	16,665
	4,148,061	(89,227)	4,058,834
Statutory Expenses			
Alberta Schools Alternative Procurement	80,000	(12,595)	67,405
Teacher's Pension - Current Service	261,400	10,000	271,400
Valuation Adjustments			
Provision for Teachers' Pension	69,234	-	69,234
	410,634	(2,595)	408,039
Total Expenses	4,558,695	(91,822)	4,466,873
Net Operating Result	$ (4,396,871)	$ 93,422	$ (4,303,449)
Equipment/Inventory Purchases	$ 1,125	$ 3,685	$ 4,810
Non-Budgetary Disbursements	$ 6,112	$ -	$ 6,112

(a) Budget adjustments were made as follows:

Revenues:

- Net $1.6 million increase for credits or recovery offset by increases in program expenses pursuant to the *Financial Administration Act* section 24(2).

Expenses:

- $91.8 million net decrease in Department Operating expenses pursuant to Treasury Board approval throughout 2010-2011. Mainly attributable to:
  - Net $145.1 million decrease attributable to Treasury Board re-profile of capital grants.
  - $48 million net increase to reflect the 1.17 per cent increase to the Alberta Average Weekly Earnings Index.
  - $4.3 million transfer from Infrastructure pursuant to the *Appropriation Act, 2010* section 5(1)(a) for emerging capital projects.
  - $3.7 million transfer to Equipment/Inventory Purchases.
  - $1.6 million increase in program expenses related to credit or recovery initiatives.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 5

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

(in thousands)

		2010-2011 Estimates	Adjustments (a)	2010-2011 Authorized Budget	2010-2011 Actuals	Unexpended (Over Expended)
Voted Operating Expenses and Equipment/Inventory Purchases						
1	**Ministry Support Services**					
1.0.1	Minister's Office	$ 491	$ -	$ 491	$ 494	$ (3)
1.0.2	Deputy Minister's Office	662	-	662	607	55
1.0.3	Corporate Services					
	- Operating Expenses	8,350	-	8,350	8,371	(21)
	- Capital Investment	-	-	-	17	(17)
1.0.4	Information and Program Services					
	- Operating Expenses	12,424	-	12,424	15,810	(3,386)
	- Capital Investment	-	-	-	5	(5)
1.0.5	Communications	750	-	750	756	(6)
1.0.6	Amortization of Capital Assets	820	-	820	2,067	(1,247)
1.0.7	Cabinet Policy Committee on Community Services	201	-	201	210	(9)
		$ 23,698	$ -	$ 23,698	$ 28,337	$ (4,639)
2	**Operating Support for Public and Separate Schools**					
2.0.1	Operational Funding					
	- Operating Expenses	$ 2,763,274	$ 29,523	$ 2,792,797	$ 2,782,791	$ 10,006
	- Capital Investment	-	3,685	3,685	3,704	(19)
2.0.2	Student Health Services Initiative	48,641	-	48,641	47,198	1,443
2.0.3	Alberta Initiative for School Improvement	79,288	-	79,288	79,592	(304)
2.0.4	Plant Operations and Maintenance	455,820	-	455,820	465,007	(9,187)
		$ 3,347,023	$ 33,208	$ 3,380,231	$ 3,378,292	$ 1,939
3	**School Facilities**					
3.0.1	School Facilities Infrastructure					
	- School Facilities Infrastructure	$ 319,512	$ (125,242)	$ 194,270	$ 183,684	$ 10,586
	- School Facilities Infrastructure funded by Lotteries	113,600	-	113,600	113,600	-
		$ 433,112	$ (125,242)	$ 307,870	$ 297,284	$ 10,586

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 5 (continued)

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

		(in thousands)				
		2010-2011 Estimates	Adjustments (a)	2010-2011 Authorized Budget	2010-2011 Actuals	Unexpended (Over Expended)
4	**Program Delivery Support Services**					
4.0.1	Program Delivery Support	$ 57,925	$ 600	$ 58,525	$ 51,984	$ 6,541
		$ 57,925	$ 600	$ 58,525	$ 51,984	$ 6,541
5	**Basic Education Programs**					
5.0.1	Basic Education Program Initiatives					
	- Operating Expenses	$ 49,503	$ -	$ 49,503	$ 53,413	$ (3,910)
	- Capital Investment	825	-	825	845	(20)
5.0.2	Learning Resources					
	- Operating Expenses	38,444	(6,000)	32,444	29,243	3,201
	- Capital Investment	300	-	300	130	170
5.0.3	French Language Program - Federal funding	10,325	7,000	17,325	17,276	49
5.0.4	Amortization of Capital Assets	373	-	373	474	(101)
		$ 99,770	$ 1,000	$ 100,770	$ 101,381	$ (611)
6	**Accredited Private Schools**					
6.0.1	Accredited Private Schools Support	$ 125,664	$ 1,207	$ 126,871	$ 124,791	$ 2,080
6.0.2	Accredited Private Operators Support	45,329	-	45,329	52,950	(7,621)
		$ 170,993	$ 1,207	$ 172,200	$ 177,741	$ (5,541)
	Debt Servicing Costs					
	Alberta Schools Alternative Procurement	$ 16,665	$ -	$ 16,665	$ 16,665	$ -
		$ 16,665	$ -	$ 16,665	$ 16,665	$ -
	Total Voted Expenses	$ 4,149,186	$ (89,227)	$ 4,059,959	$ 4,051,684	$ 8,275

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 5 (continued)

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget

	(in thousands)				
	2010-2011 Estimates	Adjustments (a)	2010-2011 Authorized Budget	2010-2011 Actuals	Unexpended (Over Expended)
Voted Operating Expenses					
Program Operating Expenses	$ 4,034,461	$ (92,912)	$ 3,941,549	$ 3,933,383	$ 8,166
Program Operating Expenses funded by Lotteries	113,600	-	113,600	113,600	-
Subtotal	4,148,061	(92,912)	4,055,149	4,046,983	8,166
Equipment/Inventory Purchases	1,125	3,685	4,810	4,701	109
Total Voted Expenses	$ 4,149,186	$ (89,227)	$ 4,059,959	$ 4,051,684	$ 8,275
Statutory Expenses					
Alberta Schools Alternative Procurement	$ 80,000	$ (12,595)	$ 67,405	$ 75,599	$ (8,194)
Teachers' Pensions - Current Service Payment	261,400	10,000	271,400	271,485	(85)
Valuation Adjustments					
Provision for Teachers' Pension	69,234	-	69,234	91,076	(21,842)
Provision for Doubtful Accounts/Bad Debt	-	-	-	470	(470)
Provision for Vacation Pay	-	-	-	(179)	179
Total Statutory Payments	$ 410,634	$ (2,595)	$ 408,039	$ 438,451	$ (30,412)
Non-Budgetary Disbursements by Program					
3 **School Facilities**					
3.0.2 Alberta Schools Alternative Procurement	$ 5,112	$ -	$ 5,112	5,112	$ -
5 **Other Basic Education Programs**					
5.0.2 Learning Resources					
Changes in Learning Resources Inventory during the year	$ 1,000	$ -	$ 1,000	$ -	$ 1,000
Total Non-Budgetary Disbursements	$ 6,112	$ -	$ 6,112	$ 5,112	$ 1,000

(a) Adjustments to the 2010-2011 Estimates received Treasury Board approval

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 6

Salary and Benefits Disclosure

	(in dollars)				
	2011				2010
	Base Salary [a]	Other Cash Benefits [b]	Non-Cash Benefits [c]	Total	Total
Deputy Minister [d]	$ 264,576	$ 1,750	$ 10,600	$276,926	$311,076
Executives:					
Assistant Deputy Minister Accountability and Reporting [e]	$ -	$ -	$ -	$ -	$272,949
Assistant Deputy Minister Learning Supports [f]	$ 180,871	$ 67,015	$ 45,169	$293,056	$248,922
Assistant Deputy Minister People Resources	$ 163,983	$ 1,750	$ 8,686	$174,419	$161,864
Assistant Deputy Minister Program Development and Standards	$ 185,472	$ 1,750	$ 45,469	$232,691	$229,331
Assistant Deputy Minister Strategic Services	$ 168,324	$ 6,639	$ 41,653	$216,616	$213,195

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base salary includes pensionable base pay.
(b) Other Cash Benefits include vacation payouts and other lump sum payments. There were no bonuses paid in 2011.
(c) Non-Cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, medical and dental coverage, group life insurance, short and long term disability plans, professional memberships, and tuition fees.
(d) Automobile provided, no dollar amount included in the schedule.
(e) Position abolished on April 1, 2010.
(f) The position was occupied by two individuals during the year.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 7

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties.

The Department receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

	(in thousands)			
	School Jurisdictions		Other Entities[a]	
	2011	2010	2011	2010 (Restated see Note 12)
Revenues				
Lottery Fund	$ -	$ -	$ 113,600	$ 129,100
Sales	22,932	25,932	1,868	1,036
Other	2,381	2,637	-	254
	$ 25,313	$ 28,569	$ 115,468	$ 130,390
Expenses				
Grants	$ 3,738,550	$ 3,957,332	$ 2,582	$ 1,413
Services, Contracts, Supplies and Other	12,943	13,810	3,728	8,604
	$ 3,751,493	$ 3,971,142	$ 6,310	$ 10,017
Receivable From	$ 750	$ 829	$ 60	$ 104
Payable to	$ 26,186	$ 15,884	$ 325	$ 241
Contractual Obligations	$ 217,691	$ 287,597	$ 4,461	$ 4,182

(a) Other Entities include other Government Departments related to the Province of Alberta, Universities, Colleges and Health Authorities.

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 7 (continued)

Related Party Transactions

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 8.

	(in thousands)	
	Other Entities	
	2011	2010 (Restated see Note 12)
Expenses - Incurred by Others		
Accommodation	$ 16,759	$ 17,557
Legal Services	480	563
Other	4,843	7,255
	$ 22,082	$ 25,375

Schedules to Financial Statements

Year ended March 31, 2011

Schedule 8

Allocated Costs

(in thousands)

	2011								2010 Restated (See Note 12)
		Expenses - Incurred by Others			Valuation Adjustments [e]				
Program	Expenses [a]	Accommodation Costs [b]	Legal Services [c]	Other Costs [d]	Vacation Pay	Doubtful Accounts	Teachers' Pension	Total Expenses	Total Expenses
Operating Support for Public and Separate Schools	$ 3,374,588	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,374,588	$ 3,256,768
Basic Education Programs	100,406	2,260	-	-	(24)	204	-	102,846	100,832
Accredited Private Schools	177,741	-	-	-	-	199	-	177,940	168,797
School Facilities	297,284	-	-	-	-	-	-	297,284	455,432
Ministry Support Services	28,315	4,575	480	4,843	(49)	-	-	38,164	36,328
Program Delivery Support Services	51,984	9,924	-	-	(106)	67	-	61,869	67,774
Debt Servicing Costs	16,665	-	-	-	-	-	-	16,665	-
Alberta Schools Alternative Procurement	75,599	-	-	-	-	-	-	75,599	272,825
Teachers' Pension	271,485	-	-	-	-	-	91,076	362,561	259,094
	$ 4,394,067	$ 16,759	$ 480	$ 4,843	$ (179)	$ 470	$ 91,076	$ 4,507,516	$ 4,615,850

(a) Expenses – Directly incurred per the Statement of Operations, excluding valuation adjustments.

(b) Costs shown for Accommodation in Schedule 7, allocated to the Department by square footage and distributed based on the number of employees supporting each program.

(c) Legal Services expense is allocated by the number of hours utilized by each program.

(d) Other Costs includes the services the Department receives under contracts managed by Service Alberta (Schedule 7).

(e) Valuation adjustments as per Statement of Operations. Provision for Doubtful Accounts included in Valuation Adjustments is allocated on a program basis. Vacation pay is allocated based on the number of employees supporting each program.

Alberta School Foundation Fund
financial statements

Financial Statements
March 31, 2011

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Independent Auditor's Report

AUDITOR GENERAL Alberta

To the Minister of Education

Report on the Financial Statements

I have audited the accompanying financial statements of the Alberta School Foundation Fund, which comprise the statement of financial position as at March 31, 2011, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Alberta School Foundation Fund as at March 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, CA]

Auditor General

June 9, 2011

Edmonton, Alberta

Statement of Operations

Year ended March 31, 2011

	(in thousands)		
	2011		2010
	Budget	Actual	Actual
Revenues			
Education Property Taxes	$ 1,592,000	$ 1,588,950	$ 1,532,292
Investment Income	300	71	65
	1,592,300	1,589,021	1,532,357
Expenses			
Payments to School Boards	1,605,180	1,607,499	1,546,555
Interest on Advances from General Revenues	2,750	2,083	750
	1,607,930	1,609,582	1,547,305
Net Operating Results	$ (15,630)	$ (20,561)	$ (14,948)

The accompanying notes are part of these financial statements.

Statement of Financial Position

As at March 31, 2011

	(in thousands)	
	2011	2010
Assets		
Cash and Cash Equivalents (Note 3)	$ 15,555	$ 32,788
Requisitions Receivable	430	3,948
Receivables from School Boards	427	51
	$ 16,412	$ 36,787
Liabilities		
Accrued Liabilities (Note 5)	$ -	$ 640
Allowance for Assessment Adjustments and Appeals (Note 5)	1,968	1,142
	1,968	1,782
Net Assets		
Net Assets at Beginning of Year	35,005	49,953
Net Operating Results	(20,561)	(14,948)
Net Assets at End of Year	14,444	35,005
	$ 16,412	$ 36,787

Contingent Liabilities are presented in Note 5.

The accompanying notes are part of these financial statements.

Statement of Cash Flows

Year ended March 31, 2011

	(in thousands)	
	2011	2010
Operating Transactions		
Net Operating Results	$ (20,561)	$ (14,948)
Decrease in Requisitions Receivable	3,518	13,397
(Increase) Decrease in Receivables from School Boards	(376)	3,040
Decrease in Accounts Payable and Accrued Liabilities	(640)	(150)
Increase (Decrease) in Allowance for Assessment Adjustments and Appeals	826	(123)
Cash (Applied to) Provided by Operating Transactions	(17,233)	1,216
Cash and Cash Equivalents at Beginning of Year	32,788	31,572
Cash and Cash Equivalents at End of Year	$ 15,555	$ 32,788

The accompanying notes are part of these financial statements.

Notes to the Financial Statements

Year ended March 31, 2011

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the Fund) operates under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose of the Fund is to provide funding to school boards based on an equal amount per eligible student.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Education and for which the Minister of Education is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Expenses
(in thousands)

Expenses are those costs for which the Fund has primary responsibility and accountability, as reflected in the Government's budget documents.

Opted out separate school boards which have passed a resolution pursuant to Section 171(2) of the *School Act* have the authority to requisition and collect levies from municipalities on their declared residential and non-residential property at a rate not less than the provincial rate applied in that municipality. As a result, these boards do not participate fully in the Alberta School Foundation Fund.

Payments to school boards include $262,195 (2010: $249,248) paid to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of the Consolidated Cash Investment Trust Fund, accounts receivable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Fund and its liabilities. Net assets are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The allowance for assessment adjustments and appeals recorded as $1,968 (2010: $1,142) in these financial statements, is subject to measurement uncertainty. Changes in future conditions in the near term could require a material change in the recorded amounts.

Note 3 Cash and Cash Equivalents

Cash and cash equivalents are comprised of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality, short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2011, securities held by the Fund have an average effective yield of 1.10 per cent per annum (2010: 0.93 per cent per annum). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

Note 4 Related Party Transactions

Operating costs incurred in the administration of the Fund borne by other ministries are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 176(2) of the *School Act*.

Under the provisions of the *Financial Administration Act*, the Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 176(1)

Note 4 Related Party Transactions (continued)

of the *School Act*. The Fund repays the advances quarterly throughout the year as monies are received from municipalities and opted out separate school boards. The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05 per cent. Interest is calculated on a pro rata basis for the number of days the advances are outstanding.
The Fund distributes monies to school boards based on an equal amount per eligible student.
The following describes the related party transactions of the Fund:

	(in thousands)	
	2011	2010
Payments to School Boards [a]	$ 1,601,891	$ 1,541,391
Interest on Advances from General Revenue	2,083	750
	$ 1,603,974	$ 1,542,141

(a) These amounts do not include payments to the two school boards in Lloydminster, Saskatchewan, as they are not related parties.

Note 5 Contingent Liabilities
(in thousands)

Contingent Liabilities are potential obligations that are likely to result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

If it is determined on appeal under the *Municipal Government Act* that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that is required to be paid, the Minister of Education may order the repayment of the excess to the municipality. The amount required to be paid is equivalent to the sum of the applicable education property tax rates applied to the equalized assessment of the municipality for residential and farm land, non-residential property and machinery and equipment. Taxpayers may appeal to or request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench. Accrued liabilities are $0 (2010: $640) for those appeals where the likelihood of repayment is high.

The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $1,968 (2010: $1,142) based on discussions with the Ministry of Municipal Affairs, historical trends and changes in the equalized assessment process.

At March 31, 2011 the Alberta School Foundation Fund has a contingent liability of approximately $544 (2010: $894) as a result of outstanding property assessment appeals before the Municipal Government Board and/or at various stages in the legal system. The probability of loss resulting from these claims cannot be determined.

Notes to the Financial Statements

Year ended March 31, 2011

Note 6 Budget

The budget amounts in these financial statements are taken from the 2010/2011 Government and Lottery Fund Estimates approved on March 25, 2010.

Note 7 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Other Information

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Ministry of Education
ministry funding provided to school jurisdictions

Schedule to Financial Statements – Unaudited

Year ended March 31, 2011

Ministry Funding Provided to School Jurisdictions

	(in thousands)				
	Funding Framework (a) (e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted Out Separate Boards (d)	Ministry Total
School Board Funding					
Aspen View Regional Division No. 19	$ 32,307	$ 3,311	$ 756	$ -	$ 36,374
Battle River Regional Division No. 31	64,848	692	1,215	-	66,755
Black Gold Regional Division No. 18	75,911	1,274	2,355	-	79,540
Buffalo Trail Regional Division No. 28	46,264	1,795	874	-	48,933
Calgary Roman Catholic Separate School District No. 1	379,806	29,548	19,902	(83,546)	345,710
Calgary School District No. 19	872,261	89,844	18,846	-	980,951
Canadian Rockies Regional Division No. 12	17,009	2,031	1,507	-	20,547
Cardiff Roman Catholic Separate School District No. 684	399	-	-	-	399
Chinook's Edge School Division No. 73	93,890	1,790	1,884	-	97,564
Christ the Redeemer Catholic Separate Regional Division No. 3	61,521	961	3,954	(5,166)	61,270
Clearview School Division No. 71	25,619	252	435	-	26,306
Cunningham Roman Catholic Separate School District No. 704	65	-	-	-	65
East Central Alberta Catholic Separate Schools Regional Division No. 16	19,363	143	439	(947)	18,998
East Central Francophone Education Region No. 3	9,796	6,872	1,385	-	18,053
Edmonton Catholic Separate School District No. 7	293,580	23,367	15,188	(53,786)	278,349
Edmonton School District No. 7	697,631	62,390	15,930	-	775,951
Elk Island Catholic Separate Regional Division No. 41	49,233	15,916	1,342	(8,110)	58,381
Elk Island Public Schools Regional Division No. 14	141,991	3,808	7,324	-	153,123
Evergreen Catholic Separate Regional Division No. 2	28,356	13,335	1,438	(4,031)	39,098
Foothills School Division No. 38	62,834	8,140	1,320	-	72,294
Fort McMurray Public School District No. 2833	57,401	2,636	1,451	-	61,488
Fort McMurray Roman Catholic Separate School District No. 32	46,339	12,144	995	(863)	58,615
Fort Vermilion School Division No. 52	33,827	3,159	1,674	-	38,660
Golden Hills School Division No. 75	54,292	1,111	1,897	-	57,300
Grande Prairie Roman Catholic Separate School District No. 28	35,209	5,103	826	(4,148)	36,990
Grande Prairie School District No. 2357	59,348	1,898	4,052	-	65,298

Schedule to Financial Statements – Unaudited

Year ended March 31, 2011

Ministry Funding Provided to School Jurisdictions (continued)

	(in thousands)				
	Funding Framework (a) (e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Ministry Total
School Board Funding (continued)					
Grande Yellowhead Public School Division No. 77	$ 48,007	$ 1,377	$ 2,524	$ -	$ 51,908
Grasslands Regional Division No. 6	32,547	2,721	621	-	35,889
Greater North Central Francophone Education Region No. 2	30,949	2,070	3,363	-	36,382
Greater Southern Public Francophone Education Region No. 4	15,637	2,590	2,073	-	20,300
Greater Southern Separate Catholic Francophone Education Region No. 4	10,146	571	1,337	-	12,054
Greater St. Albert Catholic Regional Division No. 29	54,655	1,496	2,899	-	59,050
High Prairie School Division No. 48	32,379	444	1,332	-	34,155
Holy Family Catholic Regional Division No. 37	21,515	193	704	(1,117)	21,295
Holy Spirit Roman Catholic Separate Regional Division No. 4	39,924	1,235	896	(5,519)	36,536
Horizon School Division No. 67	36,183	9,560	606	-	46,349
Lakeland Roman Catholic Separate School District No. 150	18,220	171	1,190	(1,589)	17,992
Lethbridge School District No. 51	71,840	5,152	2,278	-	79,270
Living Waters Catholic Regional Division No. 42	15,498	2,360	342	(1,201)	16,999
Livingstone Range School Division No. 68	37,895	397	724	-	39,016
Medicine Hat Catholic Separate Regional Division No. 20	26,831	846	594	(3,714)	24,557
Medicine Hat School District No. 76	59,643	1,615	1,186	-	62,444
Northern Gateway Regional Division No. 10	49,881	4,572	1,025	-	55,478
Northern Lights School Division No. 69	58,396	580	1,419	-	60,395
Northland School Division No. 61	28,611	1,072	1,304	-	30,987
Northwest Francophone Education Region No. 1	5,856	556	413	-	6,825
Palliser Regional Division No. 26	58,334	1,739	3,565	-	63,638
Parkland School Division No. 70	83,492	1,529	1,561	-	86,582
Peace River School Division No. 10	35,927	1,112	670	-	37,709
Peace Wapiti School Division No. 76	55,199	570	1,985	-	57,754
Pembina Hills Regional Division No. 7	54,225	751	1,557	-	56,533
Prairie Land Regional Division No. 25	19,129	319	303	-	19,751
Prairie Rose School Division No. 8	40,829	338	619	-	41,786
Red Deer Catholic Regional Division No. 39	58,957	5,266	6,283	(6,226)	64,280
Red Deer Public School District No. 104	84,118	1,596	2,987	-	88,701
Rocky View School Division No. 41	140,159	6,156	3,929	-	150,244
St. Albert Protestant Separate School District No. 6	54,608	888	1,152	(7,515)	49,133

Schedule to Financial Statements – Unaudited

Year ended March 31, 2011

Ministry Funding Provided to School Jurisdictions (continued)

	(in thousands)				
	Funding Framework (a)(e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Ministry Total
School Board Funding (continued)					
St. Paul Education Regional Division No. 1	$ 31,516	$ 342	$ 758	$ -	$ 32,616
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	22,007	2,067	1,761	(2,727)	23,108
Sturgeon School Division No. 24	45,737	483	677	-	46,897
Westwind School Division No. 74	36,088	1,224	674	-	37,986
Wetaskiwin Regional Division No. 11	39,913	392	915	-	41,220
Wild Rose School Division No. 66	50,248	2,355	850	-	53,453
Wolf Creek School Division No. 72	64,325	1,937	1,234	-	67,496
Funding to School Boards	4,928,524	360,162	165,299	(190,205)	5,263,780
Charter School Funding					
Almadina School Society	6,386	1,104	102	-	7,592
Aurora School Ltd.	4,171	420	61	-	4,652
Boyle Street Education Centre	2,473	258	150	-	2,881
Calgary Arts Academy Society	3,873	554	67	-	4,494
Calgary Girls' School Society	4,850	616	98	-	5,564
Calgary Science School Society	4,889	811	89	-	5,789
Centre for Academic and Personal Excellence Institute	1,423	149	22	-	1,594
Foundations for the Future Charter Academy Charter School Society	22,594	2,781	412	-	25,787
Mother Earth's Children's Charter School Society	678	350	54	-	1,082
New Horizons Charter School Society	1,632	34	30	-	1,696
Suzuki Charter School Society	2,280	1,150	42	-	3,472
Valhalla School Foundation	1,087	161	10	-	1,258
Westmount Charter School Society	9,542	1,108	154	-	10,804
Funding to Charter Schools	65,878	9,496	1,291	-	76,665
Total Funding to Related Parties	4,994,402	369,658	166,590	(190,205)	5,340,445
Non-Related Parties					
Lloydminster Public School Division	19,560	428	382	(4,941)	15,429
Lloydminster Roman Catholic Separate School Division	10,187	102	238	(1,231)	9,296
Total Funding to Non-Related Parties	29,747	530	620	(6,172)	24,725
All Funded School Jurisdictions	$ 5,024,149	$ 370,188	$ 167,210	$ (196,377)	$ 5,365,169

Schedule to Financial Statements – Unaudited

Year ended March 31, 2011

Ministry Funding Provided to School Jurisdictions (continued)

(a) The Funding Framework is based on a jurisdiction profile which combines base instructional funding with differential cost variable cost factors.

(b) School Facilities Infrastructure consists of funding provided to school jurisdictions for school building capital projects. School Facilities Operations and Maintenance funding is included in the Funding Framework.

(c) Provincial and Other Initiatives provides funding to school authorities including the Student Health Initiative, Alberta Initiative for School Improvement and High Speed Networking.

(d) Opted-out separate school boards, which have passed a resolution pursuant to section 171(2) of the *School Act*, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

(e) The Funding Framework includes education property tax directly requisitioned by opted-out separate school boards from their municipalities.

(f) Includes $75,599 in Statutory Expense for Alberta Schools Alternative Procurement.

Unaudited Information
Statement of Remissions, Compromises, and Write-Offs

Year ended March 31, 2011

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all remissions, compromises, and write-offs made or approved during the period.

	(in thousands)	
Write-offs		
Department Accounts Receivable	$	61
Total remissions, compromises, and write-offs[a]	$	61

(a) No remission or compromise expenses were incurred.

Summary of School Jurisdictions' financial information

Unaudited Summary of School Jurisdictions' Financial Information

(includes School Boards and Charter Schools)

Unaudited Summary of School Jurisdictions' Statements of Financial Position

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

Summary of Significant Accounting Policies

Disclosure of Salaries and Benefits for Superintendent Positions

For additional information:

The audited financial statements of school jurisdictions are available on Alberta Education's website at http://www.education.gov.ab.ca/funding/afs/

A printed copy of the audited financial statements of school jurisdictions (in three volumes) is available for reference at the following Alberta depository libraries:

- Alberta Government Library – 44 Capital Boulevard Site
- Alberta Legislature Library
- Calgary Public Library
- Edmonton Public Library
- University of Alberta Library
- University of Calgary Library

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Almadina School Society	Aspen View Regional Div. # 19	Aurora School Ltd	Battle River Regional Div. # 31
ASSETS				
Current				
Cash and temporary investments	$ 1,120,106	$ 8,788,586	$ 2,061,525	$ 7,743,159
Accounts receivable (net after allowances)	133,469	560,889	15,108	2,018,660
Prepaid expenses	141,997	395,330	-	346,840
Other current assets	-	-	-	726,485
	1,395,572	9,715,815	2,076,633	10,835,144
School generated assets	3,571	602,967	-	828,168
Trust assets	-	-	-	988,936
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	497,786	16,342,860	4,165,422	42,678,977
TOTAL ASSETS	$ 1,896,929	$ 26,661,642	$ 6,242,055	$ 55,341,225
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	374,118	2,715,988	186,057	4,032,674
Deferred revenue	112,150	279,753	28,272	2,956,159
Deferred capital allocations	-	1,018,433	-	126,031
Current portion of long term debt	-	560,433	-	725,787
	486,268	4,574,617	214,329	7,840,651
School generated liabilities	3,571	602,967	-	828,168
Trust liabilities	-	-	-	988,936
Employee future benefits liability	-	388,234	-	-
Long Term Debt	-	1,084,804	-	3,408,463
Other long term liabilities	-	-	-	-
Unamortized capital allocations	413,760	13,275,173	2,185,240	23,270,240
TOTAL LIABILITIES	$ 903,599	$ 19,906,595	$ 2,399,569	$ 36,346,458
NET ASSETS				
Unrestricted net assets	$ 909,304	$ 1,418,586	$ 1,867,684	$ -
Operating Reserves	-	3,418,408	-	3,637,109
Accumulated Operating Surplus (Deficit)	909,304	4,837,004	1,867,684	3,637,109
Investment in capital assets	84,026	1,422,651	1,974,802	15,274,486
Capital Reserves	-	495,382	-	83,172
Total Capital Funds	84,026	1,918,043	1,974,802	15,357,658
Total net assets	$ 993,330	$ 6,755,047	$ 3,842,486	$ 18,994,767
TOTAL LIABILITIES AND NET ASSETS	$ 1,896,929	$ 26,661,642	$ 6,242,055	$ 55,341,225

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
ASSETS				
Current				
Cash and temporary investments	$ 15,224,179	$ 54,915	$ 4,009,195	$ 456,705
Accounts receivable (net after allowances)	801,105	69,078	738,553	70,808
Prepaid expenses	428,764	8,190	286,882	151,581
Other current assets	298,470	1,100,000	4,439	7,392
	16,752,518	1,232,183	5,039,069	686,486
School generated assets	893,362	-	868,906	78,210
Trust assets	170,613	31,159	703,008	-
Long term accounts receivable	-	-	-	-
Long term investments	4,074,921	-	-	502
Capital assets	65,753,011	31,373	41,003,073	417,071
TOTAL ASSETS	$ 87,644,425	$ 1,294,715	$ 47,614,056	$ 1,182,269
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	4,936,588	11,486	1,507,929	175,988
Deferred revenue	1,009,605	-	495,985	243,808
Deferred capital allocations	4,226,800	-	131,103	-
Current portion of long term debt	684,181	-	920,095	-
	10,927,184	11,486	3,055,112	419,806
School generated liabilities	893,362	-	868,906	78,210
Trust liabilities	170,613	31,159	703,008	-
Employee future benefits liability	105,600	-	-	-
Long Term Debt	1,440,518	-	3,591,476	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	56,868,096	-	34,763,379	224,582
TOTAL LIABILITIES	$ 70,405,373	$ 42,645	$ 42,981,881	$ 722,608
NET ASSETS				
Unrestricted net assets	$ 482,817	$ 1,220,897	$ 936,249	$ 267,183
Operating Reserves	8,014,593	(33,120)	1,465,634	-
Accumulated Operating Surplus (Deficit)	8,497,410	1,187,577	2,401,883	267,183
Investment in capital assets	6,750,216	31,373	1,541,972	192,477
Capital Reserves	1,981,426	33,120	688,320	-
Total Capital Funds	8,741,642	64,493	2,230,292	192,477
Total net assets	$ 17,239,052	$ 1,252,070	$ 4,632,175	$ 459,661
TOTAL LIABILITIES AND NET ASSETS	$ 87,644,425	$ 1,294,715	$ 47,614,056	$ 1,182,269

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
ASSETS				
Current				
Cash and temporary investments	$ 3,986,454	$ 36,501,248	$ 82,308,794	$ 1,734,142
Accounts receivable (net after allowances)	34,071	24,689,593	12,589,251	97,428
Prepaid expenses	82,646	1,517,752	4,613,723	78,165
Other current assets	4,194	653,770	930,635	-
	4,107,365	63,362,363	100,442,403	1,907,735
School generated assets	72,756	2,659,989	11,687,587	16,518
Trust assets	-	73,056	-	-
Long term accounts receivable	17,242	-	-	-
Long term investments	-	-	104,339,336	-
Capital assets	316,597	412,182,590	702,397,872	849,819
TOTAL ASSETS	$ 4,513,960	$ 478,278,008	$ 918,867,198	$ 2,774,072
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	172,018	33,731,695	61,778,280	151,405
Deferred revenue	476,089	4,491,959	44,172,045	611,669
Deferred capital allocations	-	5,050,769	23,006,154	-
Current portion of long term debt	66,513	296,388	7,161,625	-
	714,630	43,570,811	136,178,104	763,074
School generated liabilities	72,756	2,659,989	11,687,587	16,518
Trust liabilities	-	73,056	-	-
Employee future benefits liability	15,328	36,400	20,123,169	-
Long Term Debt	123,424	1,601,176	40,720,540	-
Other long term liabilities	-	-	1,644,140	-
Unamortized capital allocations	14,474	379,597,488	553,158,805	620,419
TOTAL LIABILITIES	$ 940,612	$ 427,538,930	$ 763,512,345	$ 1,400,011
NET ASSETS				
Unrestricted net assets	$ 3,461,162	$ 14,470,014	$ 3,500,423	$ -
Operating Reserves	-	4,744,601	30,508,783	1,098,661
Accumulated Operating Surplus (Deficit)	3,461,162	19,214,615	34,009,206	1,098,661
Investment in capital assets	112,186	30,687,538	101,658,985	275,400
Capital Reserves	-	836,925	19,686,662	-
Total Capital Funds	112,186	31,524,463	121,345,647	275,400
Total net assets	$ 3,573,348	$ 50,739,078	$ 155,354,853	$ 1,374,061
TOTAL LIABILITIES AND NET ASSETS	$ 4,513,960	$ 478,278,008	$ 918,867,198	$ 2,774,072

Statements of Financial Position

As at August 31, 2010

	(in dollars)			
	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Cardiff Roman Catholic Sep. School Dist. # 684	Chinook's Edge School Div. # 73
ASSETS				
Current:				
Cash and temporary investments	$ -	$ 64,299	$ 7,471	$ 7,981,438
Accounts receivable (net after allowances)	2,387,701	8,032	-	8,046,538
Prepaid expenses	87,036	26,221	-	1,118,400
Other current assets	-	-	-	270
	2,474,737	98,552	7,471	17,146,646
School generated assets	398,841	19,847	-	1,182,057
Trust assets	329,041	-	-	1,015,346
Long term accounts receivable	-	-	-	-
Long term investments	87,000	203,299	-	118,305
Capital assets	41,314,105	516,846	-	127,726,344
TOTAL ASSETS	$ 44,603,724	$ 838,544	$ 7,471	$ 147,188,698
LIABILITIES				
Current:				
Bank indebtedness	$ 415,928	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,968,264	57,297	5,667	7,270,291
Deferred revenue	464,989	13,064	-	1,983,770
Deferred capital allocations	45,194	-	-	935,343
Current portion of long term debt	661,074	24,239	-	671,747
	3,555,448	94,600	5,667	10,861,151
School generated liabilities	398,841	19,847	-	1,182,057
Trust liabilities	329,041	-	-	1,015,346
Employee future benefits liability	-	-	-	104,193
Long Term Debt	4,309,246	9,924	-	1,366,176
Other long term liabilities	-	-	-	-
Unamortized capital allocations	33,482,591	365,230	-	104,736,378
TOTAL LIABILITIES	$ 42,075,167	$ 489,601	$ 5,667	$ 119,265,301
NET ASSETS				
Unrestricted net assets	$ (591,278)	$ 229,518	$ 1,804	$ 1,124,953
Operating Reserves	-	1,972	-	5,031,403
Accumulated Operating Surplus (Deficit)	(591,278)	231,490	1,804	6,156,356
Investment in capital assets	2,861,193	117,453	-	20,952,041
Capital Reserves	258,642	-	-	815,000
Total Capital Funds	3,119,836	117,453	-	21,767,041
Total net assets	$ 2,528,557	$ 348,943	$ 1,804	$ 27,923,397
TOTAL LIABILITIES AND NET ASSETS	$ 44,603,724	$ 838,544	$ 7,471	$ 147,188,698

Statements of Financial Position

As at August 31, 2010

	(in dollars)			
	Christ the Redeemer Catholic Sep Regional Div # 3	Clearview School Div # 71	Cunningham Roman Catholic Sep School Dist # 704	East Central Alberta Catholic Sep Schools Regional Div # 16
ASSETS				
Current				
Cash and temporary investments	$ 10,039,869	$ 7,881,889	$ -	$ 5,556,790
Accounts receivable (net after allowances)	1,836,569	678,074	-	687,610
Prepaid expenses	273,826	170,699	-	85,163
Other current assets	365,926	90,258	-	-
	12,516,190	8,820,919	-	6,329,563
School generated assets	480,394	286,114	-	271,520
Trust assets	70,019	264,157	-	78,083
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	73,687,261	36,130,617	-	22,491,081
TOTAL ASSETS	$ 86,753,864	$ 45,501,807	$ -	$ 29,170,247
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,892,185	2,748,436	-	1,079,104
Deferred revenue	1,245,756	349,299	-	542,108
Deferred capital allocations	6,438,405	746,782	-	-
Current portion of long term debt	445,143	350,390	-	-
	11,021,489	4,194,907	-	1,621,212
School generated liabilities	480,394	286,114	-	271,520
Trust liabilities	70,019	264,157	-	78,083
Employee future benefits liability	-	-	-	-
Long Term Debt	3,067,105	1,546,974	-	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	67,954,363	28,881,866	-	19,534,980
TOTAL LIABILITIES	$ 82,593,370	$ 35,174,018	$ -	$ 21,505,795
NET ASSETS				
Unrestricted net assets	$ 87,171	$ 905,056	$ -	$ 1,530,429
Operating Reserves	1,806,325	4,023,885	-	2,076,630
Accumulated Operating Surplus (Deficit)	1,893,496	4,928,941	-	3,607,059
Investment in capital assets	2,220,648	5,351,386	-	2,956,117
Capital Reserves	46,350	47,463	-	1,101,276
Total Capital Funds	2,266,998	5,398,849	-	4,057,393
Total net assets	$ 4,160,494	$ 10,327,789	$ -	$ 7,664,452
TOTAL LIABILITIES AND NET ASSETS	$ 86,753,864	$ 45,501,807	$ -	$ 29,170,247

Statements of Financial Position

As at August 31, 2010

(in dollars)

	East Central Francophone Education Region # 3	Edmonton Catholic Sep School Dist. # 7	Edmonton School Dist. # 7	Elk Island Catholic Sep Regional Div. # 41
ASSETS				
Current				
Cash and temporary investments	$ 518,950	$ 31,027,282	$ 88,380,371	$ 10,019,102
Accounts receivable (net after allowances)	1,027,872	15,314,477	17,020,259	2,133,272
Prepaid expenses	2,182	4,741,362	691,411	148,876
Other current assets	-	352,097	5,845,531	-
	1,549,004	51,435,218	111,937,572	12,301,250
School generated assets	83,748	-	4,041,868	670,340
Trust assets	174,111	781,209	596,866	35,058
Long term accounts receivable	-	-	156,994	-
Long term investments	176,115	-	-	-
Capital assets	34,944,449	204,344,404	652,459,919	36,229,936
TOTAL ASSETS	$ 36,927,427	$ 256,560,831	$ 769,193,219	$ 49,236,584
LIABILITIES				
Current				
Bank indebtedness	$ -	$ 309,204	$ -	$ -
Accounts payable and accrued liabilities	118,287	27,280,532	43,882,006	2,379,720
Deferred revenue	183,208	7,622,846	9,416,308	2,960,025
Deferred capital allocations	1,031,588	1,321,419	17,702,234	4,488
Current portion of long term debt	-	936,741	3,409,393	715,926
	1,333,083	37,470,742	74,409,941	6,060,159
School generated liabilities	83,748	-	4,041,868	670,340
Trust liabilities	174,111	781,209	596,866	35,058
Employee future benefits liability	-	6,655,033	-	358,938
Long Term Debt	-	1,193,589	5,311,519	940,811
Other long term liabilities	-	-	156,994	-
Unamortized capital allocations	33,264,880	179,899,872	519,010,325	29,713,227
TOTAL LIABILITIES	$ 34,855,822	$ 226,000,445	$ 603,527,513	$ 37,778,533
NET ASSETS				
Unrestricted net assets	$ 242,036	$ 5,609,052	$ -	$ 746,773
Operating Reserves	150,000	-	34,097,868	5,259,898
Accumulated Operating Surplus (Deficit)	392,036	5,609,052	34,097,868	6,006,671
Investment in capital assets	1,679,569	22,314,202	124,728,681	4,859,992
Capital Reserves	-	2,637,132	6,839,157	591,388
Total Capital Funds	1,679,569	24,951,334	131,567,838	5,451,380
Total net assets	$ 2,071,605	$ 30,560,386	$ 165,665,706	$ 11,458,051
TOTAL LIABILITIES AND NET ASSETS	$ 36,927,427	$ 256,560,831	$ 769,193,219	$ 49,236,584

Statements of Financial Position

As at August 31, 2010

	(in dollars)			
	Elk Island Public Schools Regional Div. # 14	Evergreen Catholic Sep Regional Div. # 2	FFCA Charter School Society	Foothills School Div. # 38
ASSETS				
Current				
Cash and temporary investments	$ 25,699,762	$ 5,388,685	$ 3,309,650	$ 8,078,784
Accounts receivable (net after allowances)	3,114,202	900,847	433,127	2,859,841
Prepaid expenses	698,664	149,528	201,193	170,584
Other current assets	-	-	-	-
	29,512,628	6,439,060	3,943,970	11,109,209
School generated assets	2,368,998	461,140	138,255	1,426,074
Trust assets	2,234,224	184,534	47,960	464,832
Long term accounts receivable	-	-	-	-
Long term investments	-	-	14,265	-
Capital assets	53,424,615	39,130,576	1,870,719	60,556,441
TOTAL ASSETS	$ 87,540,465	$ 46,215,310	$ 6,015,169	$ 73,556,556
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	11,240,708	1,708,131	693,469	2,051,589
Deferred revenue	2,587,414	577,384	2,029,168	2,190,918
Deferred capital allocations	3,335,590	13,584	-	1,948,424
Current portion of long term debt	965,904	300,846	32,170	328,568
	18,129,616	2,599,945	2,754,807	6,519,499
School generated liabilities	2,368,998	461,140	138,255	1,426,074
Trust liabilities	2,234,224	184,534	47,960	464,832
Employee future benefits liability	-	-	-	84,902
Long Term Debt	4,068,304	1,881,633	92,831	1,461,226
Other long term liabilities	-	-	-	-
Unamortized capital allocations	44,289,184	34,229,688	443,470	51,677,158
TOTAL LIABILITIES	$ 71,090,326	$ 39,356,940	$ 3,477,323	$ 61,633,691
NET ASSETS				
Unrestricted net assets	$ -	$ 395,006	$ -	$ -
Operating Reserves	11,088,744	3,668,122	1,235,598	2,616,470
Accumulated Operating Surplus (Deficit)	11,088,744	4,063,128	1,235,598	2,616,470
Investment in capital assets	4,418,586	2,718,417	1,302,248	7,120,502
Capital Reserves	942,809	76,825	-	2,185,893
Total Capital Funds	5,361,395	2,795,242	1,302,248	9,306,395
Total net assets	$ 16,450,139	$ 6,858,370	$ 2,537,846	$ 11,922,865
TOTAL LIABILITIES AND NET ASSETS	$ 87,540,465	$ 46,215,310	$ 6,015,169	$ 73,556,556

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep School Dist. # 32	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75
ASSETS				
Current				
Cash and temporary investments	$ 27,025,521	$ 18,942,292	$ 7,056,208	$ 8,332,405
Accounts receivable (net after allowances)	3,134,753	19,982,430	1,797,559	1,500,086
Prepaid expenses	502,914	74,205	75,827	172,530
Other current assets	-	-	88,524	226,863
	30,663,188	38,998,927	9,018,118	10,231,885
School generated assets	1,336,214	1,226,105	286,455	1,310,260
Trust assets	833,832	648,058	471,144	105,290
Long term accounts receivable	350,000	-	-	-
Long term investments	-	4,769,263	-	-
Capital assets	74,530,811	72,117,708	52,988,316	48,925,840
TOTAL ASSETS	$ 107,714,045	$ 117,760,061	$ 62,764,033	$ 60,573,275
LIABILITIES				
Current				
Bank indebtedness	$ -	$ 250,000	$ -	$ -
Accounts payable and accrued liabilities	6,631,054	7,022,669	2,612,092	2,798,464
Deferred revenue	642,651	1,699,177	643,758	2,614,015
Deferred capital allocations	15,653,426	28,217,464	1,779,602	853,254
Current portion of long term debt	-	(101,902)	213,329	613,936
	22,927,131	37,087,408	5,248,781	6,879,669
School generated liabilities	1,336,214	1,226,105	286,455	1,310,260
Trust liabilities	833,832	648,058	471,144	105,290
Employee future benefits liability	-	-	65,924	-
Long Term Debt	-	965,262	753,984	2,884,014
Other long term liabilities	-	-	-	-
Unamortized capital allocations	66,047,300	57,766,102	44,558,120	40,026,800
TOTAL LIABILITIES	$ 91,144,477	$ 97,692,935	$ 51,384,408	$ 51,206,033
NET ASSETS				
Unrestricted net assets	$ 3,361	$ 175,000	$ -	$ -
Operating Reserves	6,126,738	1,078,829	3,087,183	3,801,651
Accumulated Operating Surplus (Deficit)	6,130,099	1,253,829	3,087,183	3,801,651
Investment in capital assets	8,483,501	13,488,237	7,463,087	5,494,823
Capital Reserves	1,955,968	5,325,060	829,355	70,768
Total Capital Funds	10,439,469	18,813,297	8,292,442	5,565,591
Total net assets	$ 16,569,568	$ 20,067,126	$ 11,379,625	$ 9,367,242
TOTAL LIABILITIES AND NET ASSETS	$ 107,714,045	$ 117,760,061	$ 62,764,033	$ 60,573,275

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Grande Prairie Roman Catholic Sep School Dist. # 28	Grande Prairie School Dist. # 2357	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6
ASSETS				
Current				
Cash and temporary investments	$ 4,689,198	$ 4,215,432	$ 11,332,278	$ 6,512,307
Accounts receivable (net after allowances)	988,220	3,720,558	466,667	2,676,277
Prepaid expenses	215,821	564,588	821,363	8,202
Other current assets	87,592	173,939	99,593	123,882
	5,980,831	8,674,517	12,719,901	9,320,668
School generated assets	643,638	743,432	746,711	581,986
Trust assets	59,554	645,216	633,191	510,928
Long term accounts receivable	295,413	-	18,750	-
Long term investments	-	-	-	-
Capital assets	65,004,934	79,697,222	37,039,019	32,191,448
TOTAL ASSETS	$ 71,984,370	$ 89,760,387	$ 51,157,572	$ 42,605,030
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,354,110	1,952,908	3,189,564	1,171,074
Deferred revenue	2,502,856	2,976,276	1,080,076	1,498,442
Deferred capital allocations	1,070,907	324,578	-	151,316
Current portion of long term debt	628,746	867,895	468,536	429,775
	5,556,619	6,121,657	4,738,166	3,250,607
School generated liabilities	643,638	743,432	746,711	581,986
Trust liabilities	59,554	645,216	633,191	510,928
Employee future benefits liability	-	-	-	-
Long Term Debt	1,270,778	3,244,875	663,272	3,347,653
Other long term liabilities	-	-	-	-
Unamortized capital allocations	59,065,307	74,154,739	27,568,470	24,500,306
TOTAL LIABILITIES	$ 66,595,896	$ 84,909,919	$ 34,349,810	$ 32,191,480
NET ASSETS				
Unrestricted net assets	$ -	$ 1,041,562	$ 2,263,713	$ 1,626,393
Operating Reserves	540,445	1,321,070	4,223,470	4,547,312
Accumulated Operating Surplus (Deficit)	540,445	2,362,622	6,487,183	6,173,705
Investment in capital assets	4,040,097	1,429,712	8,338,739	3,913,711
Capital Reserves	807,932	1,058,134	1,981,840	326,133
Total Capital Funds	4,848,029	2,487,846	10,320,579	4,239,844
Total net assets	$ 5,388,474	$ 4,850,468	$ 16,807,762	$ 10,413,549
TOTAL LIABILITIES AND NET ASSETS	$ 71,984,370	$ 89,760,387	$ 51,157,572	$ 42,605,029

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Greater North Central Francophone Education Region # 2	Greater Southern Public Francophone Education Region # 4	Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Catholic Regional Div. # 29
ASSETS				
Current				
Cash and temporary investments	$ 2,676,256	$ 3,040,568	$ 1,758,605	$ 2,833,166
Accounts receivable (net after allowances)	2,507,180	1,815,913	1,413,092	1,889,012
Prepaid expenses	605,836	86,711	76,857	701,035
Other current assets	-	-	-	-
	5,789,272	4,943,182	3,248,554	5,433,213
School generated assets	306,079	83,195	47,622	1,260,848
Trust assets	-	964,100	107,773	249,160
Long term accounts receivable	-	-	-	-
Long term investments	117,043	2,125,901	-	-
Capital assets	26,256,094	21,163,377	11,632,295	34,769,321
TOTAL ASSETS	$ 32,468,488	$ 29,279,755	$ 15,036,244	$ 41,712,541
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,813,234	2,438,786	453,276	1,833,785
Deferred revenue	1,993,337	980,772	846,478	1,649,018
Deferred capital allocations	-	1,651,324	212,728	416,153
Current portion of long term debt	-	-	-	980,617
	3,806,571	5,070,882	1,512,482	4,879,573
School generated liabilities	306,079	83,195	47,622	1,260,848
Trust liabilities	-	964,100	107,773	249,160
Employee future benefits liability	164,300	-	-	-
Long Term Debt	-	-	-	5,646,710
Other long term liabilities	-	-	-	-
Unamortized capital allocations	18,096,024	20,609,704	11,022,151	23,236,874
TOTAL LIABILITIES	$ 22,372,974	$ 26,727,881	$ 12,690,028	$ 35,273,165
NET ASSETS				
Unrestricted net assets	$ 1,684,582	$ 825,887	$ 850,651	$ 1,328,912
Operating Reserves	210,863	1,172,314	838,700	-
Accumulated Operating Surplus (Deficit)	1,905,445	1,998,201	1,689,351	1,328,912
Investment in capital assets	8,160,069	553,673	610,150	4,905,149
Capital Reserves	30,000	-	46,715	205,315
Total Capital Funds	8,190,069	553,673	656,865	5,110,464
Total net assets	$ 10,095,514	$ 2,551,874	$ 2,346,216	$ 6,439,376
TOTAL LIABILITIES AND NET ASSETS	$ 32,468,488	$ 29,279,755	$ 15,036,244	$ 41,712,541

Statements of Financial Position

As at August 31, 2010

(in dollars)

	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67
ASSETS				
Current				
Cash and temporary investments	$ 16,547,702	$ 8,725,883	$ 4,021,008	$ 11,180,527
Accounts receivable (net after allowances)	897,018	856,354	3,358,324	1,063,153
Prepaid expenses	359,911	63,793	85,924	40,533
Other current assets	-	2,201	206,614	-
	17,804,631	9,648,231	7,671,870	12,284,213
School generated assets	538,815	335,131	894,340	2,480,021
Trust assets	111,779	277,073	342,515	50,822
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	4,089,511
Capital assets	29,661,675	23,117,099	65,867,010	29,515,278
TOTAL ASSETS	$ 48,116,901	$ 33,377,534	$ 74,775,735	$ 48,419,845
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,140,181	2,407,075	2,516,683	3,619,080
Deferred revenue	697,886	358,741	2,375,864	498,750
Deferred capital allocations	1,290,676	85,811	394,776	4,127,947
Current portion of long term debt	102,241	349,687	330,668	128,142
	4,230,984	3,201,314	5,617,991	8,373,929
School generated liabilities	538,815	335,131	894,340	2,480,021
Trust liabilities	111,779	277,073	342,515	50,822
Employee future benefits liability	-	-	-	-
Long Term Debt	9,722	985,006	445,134	214,977
Other long term liabilities	-	-	-	583,368
Unamortized capital allocations	25,047,807	17,888,585	60,136,481	24,739,306
TOTAL LIABILITIES	$ 29,939,117	$ 22,687,193	$ 67,436,461	$ 36,442,423
NET ASSETS				
Unrestricted net assets	$ -	$ 241,241	$ -	$ 1,538,892
Operating Reserves	9,181,559	4,441,814	1,737,689	6,005,678
Accumulated Operating Surplus (Deficit)	9,181,559	4,683,055	1,737,689	7,544,570
Investment in capital assets	4,501,903	3,893,723	4,054,726	4,432,852
Capital Reserves	4,494,322	2,113,557	646,859	-
Total Capital Funds	8,996,225	6,007,280	5,601,585	4,432,852
Total net assets	$ 18,177,784	$ 10,690,335	$ 7,339,274	$ 11,977,422
TOTAL LIABILITIES AND NET ASSETS	$ 48,116,901	$ 33,377,534	$ 74,775,735	$ 48,419,845

2009/2010 Education Annual Report

Statements of Financial Position

As at August 31, 2010

	(in dollars)			
	Lakeland Roman Catholic Sep School Dist # 150	Lethbridge School Dist # 51	Living Waters Catholic Regional Div # 42	Livingstone Range School Div # 68
ASSETS				
Current				
Cash and temporary investments	$ 7,683,280	$ 9,561,380	$ 8,841,931	$ 8,967,218
Accounts receivable (net after allowances)	1,017,736	5,313,503	764,458	2,147,739
Prepaid expenses	45,356	275,583	125,716	44,778
Other current assets	319,692	132,804		109,807
	9,066,064	15,273,270	9,732,105	11,269,542
School generated assets	361,637	1,425,352	385,838	1,593,212
Trust assets	10,533	498,533	56	5
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	2,428,154
Capital assets	34,795,713	92,125,195	16,286,262	31,574,763
TOTAL ASSETS	$ 44,233,947	$ 109,322,350	$ 26,404,360	$ 46,865,676
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,213,846	7,709,036	472,630	2,123,309
Deferred revenue	1,109,097	1,680,603	252,225	3,084,346
Deferred capital allocations	2,164,406	2,473,153	7,388,236	2,071,437
Current portion of long term debt	313,624	1,237,043	249,910	221,947
	5,800,973	13,199,835	8,363,002	7,501,039
School generated liabilities	361,637	1,425,352	385,838	1,593,212
Trust liabilities	10,533	498,533	56	5
Employee future benefits liability	63,856	-	-	-
Long Term Debt	353,739	2,079,790	1,470,762	577,298
Other long term liabilities	-	-	-	2,421,588
Unamortized capital allocations	29,817,698	84,866,636	11,845,334	26,541,802
TOTAL LIABILITIES	$ 36,408,436	$ 102,070,146	$ 22,064,991	$ 38,634,954
NET ASSETS				
Unrestricted net assets	$ -	$ 688,120	$ 51,007	$ 1,289,916
Operating Reserves	1,110,302	1,612,061	1,516,484	2,727,090
Accumulated Operating Surplus (Deficit)	1,110,302	2,280,181	1,567,491	3,997,006
Investment in capital assets	4,310,650	3,941,724	2,720,263	4,233,716
Capital Reserves	2,404,559	1,030,299	51,515	-
Total Capital Funds	6,715,209	4,972,023	2,771,778	4,233,716
Total net assets	$ 7,825,511	$ 7,252,204	$ 4,339,269	$ 8,230,722
TOTAL LIABILITIES AND NET ASSETS	$ 44,233,947	$ 109,322,350	$ 26,404,360	$ 46,865,676

Statements of Financial Position

As at August 31, 2010

	(in dollars)			
	Medicine Hat Catholic Sep Regional Div. # 20	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society
ASSETS				
Current				
Cash and temporary investments	$ 2,454,680	$ 9,786,808	$ 459,379	$ 700,012
Accounts receivable (net after allowances)	1,695,980	720,205	16,324	10,880
Prepaid expenses	480,825	344,156	285,389	23,749
Other current assets	105,079	490,169	-	-
	4,736,494	11,341,338	761,092	734,641
School generated assets	555,116	1,196,574	-	16,016
Trust assets	12,852	1,838,736	-	-
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	21,164,239	28,200,179	412,595	1,443,253
TOTAL ASSETS	$ 26,468,701	$ 42,576,827	$ 1,173,687	$ 2,193,910
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ 57,795	$ -
Accounts payable and accrued liabilities	1,913,035	2,634,406	10,114	28,180
Deferred revenue	332,784	1,837,669	329,655	16,590
Deferred capital allocations	61,934	18,746	-	-
Current portion of long term debt	157,631	669,487	-	-
	2,465,444	5,160,308	397,564	44,770
School generated liabilities	555,116	1,196,574	-	16,016
Trust liabilities	12,852	1,838,736	-	-
Employee future benefits liability	-	-	-	-
Long Term Debt	451,555	1,713,945	-	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	17,584,106	21,116,676	-	1,425,580
TOTAL LIABILITIES	$ 21,069,073	$ 31,026,239	$ 397,564	$ 1,486,366
NET ASSETS				
Unrestricted net assets	$ 1,709,227	$ 479,517	$ 744,151	$ 383,904
Operating Reserves	719,288	3,941,000	-	221,069
Accumulated Operating Surplus (Deficit)	2,428,515	4,420,517	744,151	589,973
Investment in capital assets	2,971,113	4,700,071	31,972	17,673
Capital Reserves	-	2,430,000	-	99,898
Total Capital Funds	2,971,113	7,130,071	31,972	117,571
Total net assets	$ 5,399,628	$ 11,550,588	$ 776,123	$ 707,544
TOTAL LIABILITIES AND NET ASSETS	$ 26,468,701	$ 42,576,827	$ 1,173,687	$ 2,193,910

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1
ASSETS				
Current				
Cash and temporary investments	$ 16,085,884	$ 7,315,823	$ 11,012,245	$ 2,258,178
Accounts receivable (net after allowances)	1,340,484	3,185,160	5,659,184	729,816
Prepaid expenses	12,740	937,258	246,839	68,460
Other current assets			107,486	29,003
	17,439,119	11,438,241	17,025,754	3,085,457
School generated assets	931,670	1,272,480	712,088	82,010
Trust assets	173,549	54,154		107,576
Long term accounts receivable		27,480		
Long term investments				17,926
Capital assets	63,498,562	67,542,965	69,925,275	17,460,806
TOTAL ASSETS	$ 82,102,930	$ 80,335,320	$ 87,663,117	$ 20,753,775
LIABILITIES				
Current				
Bank indebtedness	$	$	$	$
Accounts payable and accrued liabilities	1,573,734	2,195,912	6,088,416	183,440
Deferred revenue	1,703,580	2,215,243	2,936,788	320,110
Deferred capital allocations	3,773,593	286,920	2,373,956	540,759
Current portion of long term debt	538,915	738,193	638,103	
	7,589,822	5,446,268	12,018,263	1,044,309
School generated liabilities	931,670	1,272,480	712,088	82,010
Trust liabilities	173,549	54,154		107,576
Employee future benefits liability		29,800	1,413	
Long Term Debt	4,540,741	3,290,914	496,914	
Other long term liabilities				
Unamortized capital allocations	54,043,089	55,160,440	61,671,121	16,952,418
TOTAL LIABILITIES	$ 67,338,881	$ 65,254,056	$ 74,899,799	$ 18,186,313
NET ASSETS				
Unrestricted net assets	$ 489,460	$ 611	$ (730,008)	$ 447,656
Operating Reserves	6,319,592	3,634,285	2,971,279	1,383,075
Accumulated Operating Surplus (Deficit)	6,809,052	3,634,896	2,241,269	1,840,731
Investment in capital assets	6,928,433	8,353,416	7,118,652	508,388
Capital Reserves	1,026,564	3,092,952	3,403,397	218,343
Total Capital Funds	7,954,997	11,446,368	10,522,049	726,731
Total net assets	$ 14,764,049	$ 15,081,264	$ 12,763,318	$ 2,567,462
TOTAL LIABILITIES AND NET ASSETS	$ 82,102,930	$ 80,335,320	$ 87,663,117	$ 20,753,775

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Palliser Regional Div # 26	Parkland School Div # 70	Peace River School Div # 10	Peace Wapiti School Div # 76
ASSETS				
Current				
Cash and temporary investments	$ 4,805,664	$ 12,141,093	$ 12,885,280	$ 6,167,992
Accounts receivable (net after allowances)	1,373,729	1,479,786	2,032,655	4,874,895
Prepaid expenses	306,000	311,397	79,929	194,255
Other current assets	7,588	-	213,303	495,828
	6,583,071	13,932,276	15,211,167	11,732,970
School generated assets	967,070	1,246,083	683,978	1,084,389
Trust assets	190,744	148,814	262,611	113,344
Long term accounts receivable	-	-	13,245	-
Long term investments	-	-	-	-
Capital assets	28,574,469	98,193,319	39,849,289	69,339,167
TOTAL ASSETS	$ 36,324,354	$ 113,520,492	$ 56,020,290	$ 82,279,870
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,784,704	2,604,275	873,355	4,339,937
Deferred revenue	644,217	455,654	1,200,982	1,693,238
Deferred capital allocations	4,980,299	1,006,192	506,479	227,774
Current portion of long term debt	399,862	448,921	986,247	1,018,392
	7,809,082	4,515,042	3,227,063	7,279,341
School generated liabilities	967,070	1,246,083	683,978	1,084,389
Trust liabilities	190,744	148,814	262,611	113,344
Employee future benefits liability	107,000	-	-	-
Long Term Debt	1,935,434	709,472	1,915,919	2,688,567
Other long term liabilities	-	-	-	-
Unamortized capital allocations	19,268,816	90,309,186	29,552,327	55,255,643
TOTAL LIABILITIES	$ 30,287,146	$ 96,928,597	$ 35,641,898	$ 66,421,284
NET ASSETS				
Unrestricted net assets	$ (1,959,683)	$ 1,236,119	$ 2,841,527	$ 7,852
Operating Reserves	1,007,532	5,778,919	5,956,104	1,168,504
Accumulated Operating Surplus (Deficit)	(952,151)	7,015,038	8,796,631	1,176,356
Investment in capital assets	6,989,359	6,725,736	7,794,800	10,376,562
Capital Reserves	-	2,851,121	3,786,962	4,305,688
Total Capital Funds	6,989,359	9,576,857	11,581,762	14,682,250
Total net assets	$ 6,037,208	$ 16,591,895	$ 20,378,393	$ 15,858,586
TOTAL LIABILITIES AND NET ASSETS	$ 36,324,354	$ 113,520,492	$ 56,020,291	$ 82,279,870

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39
ASSETS				
Current				
Cash and temporary investments	$ 3,225,671	$ 6,573,678	$ 4,234,984	$ 9,817,298
Accounts receivable (net after allowances)	2,298,529	278,859	1,455,975	2,983,339
Prepaid expenses	178,635	102,961	664,122	929,572
Other current assets	339,315	-	3,350	112,802
	6,042,150	6,955,498	6,358,430	13,853,011
School generated assets	571,013	327,853	716,518	1,054,559
Trust assets	654,563	648,927	508,107	2,422,221
Long term accounts receivable	-	-	-	500,000
Long term investments	-	54,819	-	224,722
Capital assets	22,870,111	19,300,206	20,358,966	73,715,511
TOTAL ASSETS	$ 30,137,837	$ 27,287,303	$ 27,942,021	$ 91,770,024
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	931,878	808,685	1,816,617	2,824,251
Deferred revenue	191,053	1,209,187	1,245,749	1,602,271
Deferred capital allocations	37,845	334,993	70,734	2,146,620
Current portion of long term debt	551,095	207,143	162,551	439,515
	1,711,871	2,610,018	3,295,652	7,012,657
School generated liabilities	571,013	327,853	716,518	1,054,559
Trust liabilities	654,563	648,927	508,107	2,422,221
Employee future benefits liability	-	-	-	1,267,981
Long Term Debt	1,856,162	580,078	1,072,186	4,009,715
Other long term liabilities	-	32,800	-	-
Unamortized capital allocations	15,872,033	14,416,299	13,630,692	62,921,723
TOTAL LIABILITIES	$ 20,665,702	$ 18,634,975	$ 19,223,154	$ 78,688,856
NET ASSETS				
Unrestricted net assets	$ 903,068	$ 349,988	$ 167,735	$ -
Operating Reserves	2,884,276	2,354,604	1,820,742	4,588,895
Accumulated Operating Surplus (Deficit)	3,787,344	2,704,592	1,988,476	4,588,895
Investment in capital assets	4,590,763	4,077,687	5,493,536	6,344,564
Capital Reserves	1,094,028	1,870,039	1,236,855	2,147,719
Total Capital Funds	5,684,791	5,947,726	6,730,391	8,492,273
Total net assets	$ 9,472,135	$ 8,652,328	$ 8,718,867	$ 13,081,168
TOTAL LIABILITIES AND NET ASSETS	$ 30,137,837	$ 27,287,303	$ 27,942,021	$ 91,770,024

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Red Deer Public School Dist # 104	Rocky View School Div # 41	St. Albert Protestant Sep School Dist # 6	St. Paul Education Regional Div # 1
ASSETS				
Current				
Cash and temporary investments	$ 12,800,532	$ 18,268,403	$ 9,203,451	$ 4,777,331
Accounts receivable (net after allowances)	1,564,519	3,878,948	2,290,538	1,791,405
Prepaid expenses	203,917	889,517	141,604	206,592
Other current assets	420,790	90,494	-	-
	14,988,757	23,137,362	11,635,593	6,775,328
School generated assets	1,425,293	2,907,945	724,826	627,168
Trust assets	319,959	1,116,173	319,739	97,180
Long term accounts receivable	-	-	-	-
Long term investments	87,201	-	-	19,091
Capital assets	74,560,033	142,582,564	29,550,410	46,362,659
TOTAL ASSETS	$ 91,381,302	$ 169,744,044	$ 42,230,568	$ 53,881,426
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,177,586	16,854,404	3,086,646	2,722,583
Deferred revenue	2,772,304	1,791,154	944,200	1,051,185
Deferred capital allocations	662,103	64,954	54,335	6,856
Current portion of long term debt	1,476,733	1,984,763	874,208	307,016
	8,038,706	20,695,275	4,939,389	4,087,640
School generated liabilities	1,425,293	2,907,945	724,826	627,168
Trust liabilities	319,959	1,116,173	319,739	97,180
Employee future benefits liability	-	-	-	-
Long Term Debt	3,594,956	6,649,067	3,370,174	522,319
Other long term liabilities	-	-	-	-
Unamortized capital allocations	60,106,364	112,693,354	18,681,088	39,586,127
TOTAL LIABILITIES	$ 73,485,277	$ 144,061,814	$ 28,035,226	$ 44,930,434
NET ASSETS				
Unrestricted net assets	$ 1,850,111	$ -	$ 739,393	$ 100,000
Operating Reserves	6,275,258	3,514,003	5,934,001	2,913,800
Accumulated Operating Surplus (Deficit)	8,125,369	3,514,003	6,673,394	3,013,800
Investment in capital assets	9,422,040	21,255,374	6,624,930	5,937,192
Capital Reserves	348,615	912,853	897,018	-
Total Capital Funds	9,770,655	22,168,227	7,521,948	5,937,192
Total net assets	$ 17,896,024	$ 25,682,230	$ 14,195,342	$ 8,950,992
TOTAL LIABILITIES AND NET ASSETS	$ 91,381,302	$ 169,744,044	$ 42,230,568	$ 53,881,426

Statements of Financial Position

As at August 31, 2010

	(in dollars)			
	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24	Suzuki Charter School Society	Valhalla School Foundation
ASSETS				
Current				
Cash and temporary investments	$ 3,153,257	$ 7,156,517	$ 458,964	$ 3,110
Accounts receivable (net after allowances)	758,711	399,809	248,765	13,507
Prepaid expenses	148,002	292,177	2,917	17,893
Other current assets	57,601	-	-	-
	4,117,571	7,848,503	710,646	34,510
School generated assets	248,037	403,290	105,402	13,470
Trust assets	100,357	145,379	-	-
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	37,939,920	24,605,432	1,095,169	43,787
TOTAL ASSETS	$ 42,405,885	$ 33,002,604	$ 1,911,217	$ 91,767
LIABILITIES				
Current				
Bank indebtedness	$ -	$ -	$ -	$ 7,500
Accounts payable and accrued liabilities	1,024,687	1,957,225	286,661	47,732
Deferred revenue	2,265,268	926,083	21,333	-
Deferred capital allocations	32,988	585,960	111,679	-
Current portion of long term debt	484,513	203,211	-	-
	3,807,456	3,672,479	419,673	55,232
School generated liabilities	248,037	403,290	105,402	13,470
Trust liabilities	100,357	145,379	-	-
Employee future benefits liability	-	-	-	-
Long Term Debt	1,864,384	718,415	-	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	32,412,595	21,216,674	1,020,319	11,068
TOTAL LIABILITIES	$ 38,432,829	$ 26,156,237	$ 1,545,394	$ 79,770
NET ASSETS				
Unrestricted net assets	$ 269,108	$ 788,060	$ 170,973	$ (20,722)
Operating Reserves	525,700	2,743,922	-	-
Accumulated Operating Surplus (Deficit)	794,808	3,531,982	170,973	(20,722)
Investment in capital assets	3,178,248	2,467,132	74,850	32,719
Capital Reserves	-	847,253	120,000	-
Total Capital Funds	3,178,248	3,314,385	194,850	32,719
Total net assets	$ 3,973,056	$ 6,846,367	$ 365,823	$ 11,997
TOTAL LIABILITIES AND NET ASSETS	$ 42,405,885	$ 33,002,604	$ 1,911,217	$ 91,767

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Westmount Charter School Society	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11	Wild Rose School Div. # 66
ASSETS				
Current:				
Cash and temporary investments	$ 1,159,102	$ 259,866	$ 15,870,554	$ 10,679,115
Accounts receivable (net after allowances)	82,302	1,222,713	660,287	2,428,904
Prepaid expenses	496,562	184,413	38,549	311,152
Other current assets	-	-	213,352	124,620
	1,737,966	1,666,992	16,782,743	13,543,791
School generated assets	129,578	420,544	856,046	970,907
Trust assets	-	256,429	240,533	295,826
Long term accounts receivable	-	-	-	22,316
Long term investments	-	1,897,587	-	-
Capital assets	-	40,123,269	32,634,324	66,162,440
TOTAL ASSETS	$ 1,867,544	$ 44,364,821	$ 50,513,646	$ 80,995,280
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	365,019	245,558	1,924,837	2,833,030
Deferred revenue	213,997	327,173	2,873,871	2,959,262
Deferred capital allocations	-	258,833	6,518,932	330,199
Current portion of long term debt	-	506,005	609,776	477,919
	579,016	1,337,569	11,927,415	6,600,410
School generated liabilities	129,578	420,544	856,046	970,907
Trust liabilities	-	256,429	240,533	295,826
Employee future benefits liability	-	117,631	13,100	-
Long Term Debt	-	1,453,805	2,071,277	1,988,469
Other long term liabilities	-	933,733	98,864	-
Unamortized capital allocations	-	32,527,730	25,774,676	55,637,227
TOTAL LIABILITIES	$ 708,594	$ 37,047,441	$ 40,981,911	$ 65,492,839
NET ASSETS				
Unrestricted net assets	$ 977,001	$ -	$ -	$ 1,225,551
Operating Reserves	181,949	1,238,361	3,788,695	5,028,722
Accumulated Operating Surplus (Deficit)	1,158,950	1,238,361	3,788,695	6,254,273
Investment in capital assets	-	5,635,729	4,178,594	8,058,825
Capital Reserves	-	443,192	1,564,446	1,189,343
Total Capital Funds	-	6,078,921	5,743,040	9,248,168
Total net assets	$ 1,158,950	$ 7,317,282	$ 9,531,735	$ 15,502,441
TOTAL LIABILITIES AND NET ASSETS	$ 1,867,544	$ 44,364,723	$ 50,513,646	$ 80,995,280

Statements of Financial Position

As at August 31, 2010

(in dollars)

	Wolf Creek School Div. # 72	2010 Actual Totals	2009 Actual Totals (As restated)
ASSETS			
Current:			
Cash and temporary investments	$ 18,214,628	$ 753,787,027	$ 1,006,984,893
Accounts receivable (net after allowances)	896,186	201,968,840	221,338,462
Prepaid expenses	568,310	30,320,470	29,123,617
Other current assets	6,485	14,777,203	20,792,507
	19,685,609	1,000,853,540	1,278,239,479
School generated assets	635,029	67,083,082	68,831,983
Trust assets	853,426	25,661,970	28,612,693
Long term accounts receivable	-	1,401,440	2,078,204
Long term investments	-	124,844,961	75,533,041
Capital assets	54,416,867	4,742,639,020	3,933,052,242
TOTAL ASSETS	$ 75,590,931	$ 5,962,484,013	$ 5,386,347,642
LIABILITIES			
Current:			
Bank indebtedness	$ -	$ 1,040,427	$ 2,057,613
Accounts payable and accrued liabilities	1,580,642	338,451,506	359,222,207
Deferred revenue	1,700,836	152,069,585	161,888,809
Deferred capital allocations	9,310,480	171,852,698	328,274,494
Current portion of long term debt	329,945	40,042,480	44,508,579
	12,921,903	703,456,696	895,951,701
School generated liabilities	635,029	67,083,082	68,831,983
Trust liabilities	853,426	25,661,970	28,612,693
Employee future benefits liability	-	29,683,802	28,160,496
Long Term Debt	1,533,591	151,179,667	166,912,209
Other long term liabilities	-	5,871,497	7,208,185
Unamortized capital allocations	44,589,864	3,932,857,738	3,129,872,160
TOTAL LIABILITIES	$ 60,533,813	$ 4,915,794,452	$ 4,325,549,427
NET ASSETS			
Unrestricted net assets	$ 308,967	$ 65,858,448	$ 77,015,107
Operating Reserves	5,319,924	261,415,335	292,498,226
Accumulated Operating Surplus (Deficit)	5,628,891	327,273,783	369,513,333
Investment in capital assets	7,963,467	621,329,469	591,397,908
Capital Reserves	1,464,760	98,086,309	99,886,926
Total Capital Funds	9,428,227	719,415,778	691,284,834
Total net assets	$ 15,057,118	$ 1,046,689,561	$ 1,060,798,167
TOTAL LIABILITIES AND NET ASSETS	$ 75,590,931	$ 5,962,484,013	$ 5,386,347,594

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Almadina School Society	Aspen View Regional Div. # 19	Aurora School Ltd	Battle River Regional Div. # 31
REVENUES				
Government of Alberta	$ 7,376,213	$ 33,353,982	$ 4,181,722	$ 70,670,534
Federal Government and/or First Nations	-	1,808,581	-	44,788
Other Alberta school authorities	-	-	-	1,475
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	-	196,393	37,572	568,113
Transportation fees	89,882	-	119,494	33,654
Other sales and services	-	-	-	1,555,304
Investment income	-	395,061	31,439	66,628
Gifts and donations	-	14,942	-	94,912
Rentals of facilities	2,000	-	-	24,498
Gross school generated funds	41,253	2,078,436	64,169	2,397,266
Gains on disposal of capital assets	-	-	-	37,930
Amortization of capital allocations	8,750	636,656	364,206	1,594,716
Other revenue	12,368	627,326	-	-
	7,530,466	39,111,377	4,798,602	77,089,818
EXPENSES				
Salaries, wages and benefits	4,634,507	26,708,394	2,794,546	59,688,437
Services, contracts and supplies	2,809,366	10,023,587	1,283,844	14,787,509
Gross school generated funds	41,253	2,078,436	64,169	2,397,266
Amortization	52,361	1,005,391	700,277	3,500,458
Debt Servicing	-	251,315	1,348	439,162
Losses on disposal of capital assets	-	-	-	1,260
Other expense	4,113	-	-	-
	7,541,600	40,067,123	4,844,184	80,814,092
Excess(deficiency) before extraordinary items	(11,134)	(955,746)	(45,582)	(3,724,274)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (11,134)	$ (955,746)	$ (45,582)	$ (3,724,274)
Changes in Financial Position:				
Cash generated (used) by operations	$ 159,075	$ 347,666	$ 370,029	$ (4,948,843)
Cash generated (used) by investing activities	(422,828)	(7,196,706)	(5,380)	(4,641,086)
Cash generated (used) by financing activities	405,010	1,887,245	-	1,299,546
Net sources (uses) of cash equivalents during year	141,257	(4,961,795)	364,649	(8,290,383)
Cash equivalents at beginning of the year	978,849	13,731,391	1,696,876	16,033,542
Cash equivalents at end of the year	$ 1,120,106	$ 8,769,596	$ 2,061,525	$ 7,743,159

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Black Gold Regional Div # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div # 28	Calgary Arts Academy Society
REVENUES				
Government of Alberta	$ 79,945,462	$ 2,770,711	$ 47,948,378	$ 4,323,406
Federal Government and/or First Nations	185,654	-	252,473	-
Other Alberta school authorities	-	-	29,335	-
Out of province authorities	-	-	-	-
Alberta Municipalities special tax levies	-	-	-	-
Instruction resource fees	1,207,276	-	382,657	63,285
Transportation fees	130,352	-	69,735	93,937
Other sales and services	366,769	1,105	736,822	-
Investment income	222,265	36,553	22,070	1,669
Gifts and donations	159,498	143,954	122,832	-
Rentals of facilities	106,230	-	9,084	10,156
Gross school generated funds	2,860,138	4,185	1,811,336	140,178
Gains on disposal of capital assets	36,586	-	76,713	-
Amortization of capital allocations	3,108,854	-	1,855,761	66,041
Other revenue	-	-	-	-
	88,329,084	2,956,508	53,317,196	4,698,672
EXPENSES				
Salaries, wages and benefits	65,131,937	1,713,077	36,313,952	2,584,525
Services, contracts and supplies	15,781,239	1,247,501	12,849,017	1,677,803
Gross school generated funds	2,860,138	4,185	1,811,336	140,178
Amortization	3,820,252	18,831	2,091,363	168,509
Debt Servicing	247,126	-	498,157	-
Losses on disposal of capital assets	-	-	-	-
Other expense	-	-	-	-
	87,840,692	2,983,594	53,563,825	4,581,016
Excess(deficiency) before extraordinary items	488,402	(27,086)	(246,629)	117,656
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 488,402	$ (27,086)	$ (246,629)	$ 117,656
Changes in Financial Position:				
Cash generated (used) by operations	$ 2,268,837	$ (17,230)	$ (663,937)	$ 263,847
Cash generated (used) by investing activities	(7,108,636)	(33,120)	(6,441,006)	(152,305)
Cash generated (used) by financing activities	9,586,951	-	3,027,624	49,439
Net sources (uses) of cash equivalents during year	4,747,152	(50,350)	(4,077,319)	160,981
Cash equivalents at beginning of the year	10,477,027	105,265	8,086,514	295,724
Cash equivalents at end of the year	$ 15,224,179	$ 54,915	$ 4,009,195	$ 456,705

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
REVENUES				
Government of Alberta	$ 5,560,760	$ 395,340,847	$ 920,869,083	$ 5,766,835
Federal Government and/or First Nations	-	1,181,998	2,905,052	-
Other Alberta school authorities	-	7,606	838,080	-
Out of province authorities	-	-	197,891	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	52,702	2,186,204	7,201,333	247,020
Transportation fees	323,337	889,760	5,562,108	324,433
Other sales and services	118,191	4,545,851	22,989,100	47,989
Investment income	69,481	178,612	3,938,713	28,049
Gifts and donations	10,346	577,223	1,103,668	7,937
Rentals of facilities	4,625	2,052,103	8,035,205	2,546
Gross school generated funds	86,560	15,844,422	37,650,978	263,122
Gains on disposal of capital assets	-	74,380	173,698	-
Amortization of capital allocations	19,597	13,342,610	18,539,986	69,831
Other revenue	-	302,502	-	1,588
	6,245,599	436,524,118	1,030,074,905	6,759,360
EXPENSES				
Salaries, wages and benefits	3,133,942	335,537,184	781,722,677	3,723,685
Services, contracts and supplies	2,631,759	72,324,768	164,825,671	2,628,824
Gross school generated funds	84,844	15,844,422	37,650,978	263,122
Amortization	178,036	16,432,144	34,296,463	127,683
Debt Servicing	9,857	275,282	2,941,859	-
Losses on disposal of capital assets	-	-	-	-
Other expense	353,840	-	-	-
	6,392,278	440,413,800	1,021,437,648	6,743,314
Excess(deficiency) before extraordinary items	(146,679)	(3,889,682)	8,637,257	16,046
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (146,679)	$ (3,889,682)	$ 8,637,257	$ 16,046
Changes in Financial Position:				
Cash generated (used) by operations	$ 189,446	$ 352,419	$ 8,450,185	$ (80,054)
Cash generated (used) by investing activities	-	(116,583,574)	(97,252,181)	(514,299)
Cash generated (used) by financing activities	(63,745)	113,297,041	16,541,613	398,659
Net sources (uses) of cash equivalents during year	125,701	(2,934,114)	(72,260,383)	(195,694)
Cash equivalents at beginning of the year	3,860,753	39,435,362	154,569,177	1,929,836
Cash equivalents at end of the year	$ 3,986,454	$ 36,501,248	$ 82,308,794	$ 1,734,142

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Cardiff Roman Catholic Sep. School Dist. # 684	Chinook's Edge School Div. # 73
REVENUES				
Government of Alberta	$ 20,671,856	$ 1,333,736	$ 356,799	$ 101,618,113
Federal Government and/or First Nations	2,746,404	-	-	130,601
Other Alberta school authorities	-	-	-	50,454
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	620,103
Instruction resource fees	253,240	52,985	-	1,053,132
Transportation fees	-	-	-	137,872
Other sales and services	308,670	13,663	-	682,250
Investment income	262	19,682	-	56,825
Gifts and donations	4	8,378	-	191,001
Rentals of facilities	148,202	-	-	207,037
Gross school generated funds	754,641	19,537	-	3,306,341
Gains on disposal of capital assets	22,151	-	-	847,355
Amortization of capital allocations	1,285,929	1,565	-	3,592,876
Other revenue	2,303	7,139	-	-
	26,193,661	1,456,695	356,799	112,493,960
EXPENSES				
Salaries, wages and benefits	19,919,100	1,022,379	-	81,691,921
Services, contracts and supplies	4,687,181	492,450	373,353	16,896,015
Gross school generated funds	754,641	19,537	-	3,306,341
Amortization	1,645,677	48,773	-	7,302,691
Debt Servicing	707,550	6,987	-	239,177
Losses on disposal of capital assets	-	-	-	21,108
Other expense	-	-	-	-
	27,714,150	1,580,126	373,353	109,457,253
Excess(deficiency) before extraordinary items	(1,520,489)	(133,431)	(16,554)	3,036,707
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (1,520,489)	$ (133,431)	$ (16,554)	$ 3,036,707
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,648,389	$ 298,396	$ (17,280)	$ (667,301)
Cash generated (used) by investing activities	(680,426)	(214,272)	-	(6,820,319)
Cash generated (used) by financing activities	206,701	(21,609)	-	2,353,839
Net sources (uses) of cash equivalents during year	1,194,664	62,515	(17,280)	(5,133,781)
Cash equivalents at beginning of the year	(1,610,592)	1,784	24,751	13,115,219
Cash equivalents at end of the year	$ (415,928)	$ 64,299	$ 7,471	$ 7,981,438

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

	(in dollars)			
	Christ the Redeemer Catholic Sep Regional Div # 3	Clearview School Div # 71	Cunningham Roman Catholic Sep School Dist # 704	East Central Alberta Catholic Sep Schools Regional Div # 16
REVENUES				
Government of Alberta	$ 61,455,907	$ 27,774,789	$ -	$ 19,708,879
Federal Government and/or First Nations	322,226	1,445	-	1,273
Other Alberta school authorities	191,044	2,800	-	16,612
Out of province authorities	-	-	-	-
Alberta Municipalities special tax levies	-	-	-	-
Instruction resource fees	676,643	234,764	-	134,163
Transportation fees	-	25,380	-	13,852
Other sales and services	225,549	451,387	-	6,038
Investment income	93,763	44,183	-	55,731
Gifts and donations	113,025	43,493	-	-
Rentals of facilities	60,642	12,228	-	4,500
Gross school generated funds	1,767,576	735,332	-	770,975
Gains on disposal of capital assets	6,119	17,250	-	-
Amortization of capital allocations	3,522,562	1,297,982	-	604,926
Other revenue	353,211	-	-	92,681
	68,788,267	30,641,033	-	21,409,630
EXPENSES				
Salaries, wages and benefits	48,608,635	21,669,103	-	15,433,534
Services, contracts and supplies	14,427,801	6,369,145	-	4,151,360
Gross school generated funds	1,767,576	735,332	-	770,975
Amortization	4,357,854	1,848,961	-	911,322
Debt Servicing	339,363	208,236	-	5,368
Losses on disposal of capital assets	-	-	-	-
Other expense	-	-	-	-
	69,501,229	30,830,777	-	21,272,559
Excess(deficiency) before extraordinary items	(712,972)	(189,745)	-	137,071
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (712,972)	$ (189,745)	$ -	$ 137,071
Changes in Financial Position:				
Cash generated (used) by operations	$ 3,240,164	$ 10,537	$ -	$ 283,251
Cash generated (used) by investing activities	(8,972,002)	(9,365,518)	-	(5,265,509)
Cash generated (used) by financing activities	2,974,868	509,858	-	539,859
Net sources (uses) of cash equivalents during year	(2,756,970)	(8,745,123)	-	(4,442,399)
Cash equivalents at beginning of the year	12,796,839	16,627,012	-	9,999,189
Cash equivalents at end of the year	$ 10,039,869	$ 7,881,889	$ -	$ 5,556,790

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	East Central Francophone Education Region # 3	Edmonton Catholic Sep School Dist # 7	Edmonton School Dist # 7	Elk Island Catholic Sep Regional Div # 41
REVENUES				
Government of Alberta	$ 10,100,044	$ 301,618,039	$ 735,988,349	$ 51,866,080
Federal Government and/or First Nations	908,714	4,791,180	2,841,935	124,781
Other Alberta school authorities	-	200,809	4,045,468	52,363
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	49,619	9,610,656	3,896,607	343,289
Transportation fees	2,955	4,102,267	8,894,651	159,680
Other sales and services	-	6,119,907	21,230,493	1,327,061
Investment income	20,323	171,329	600,197	49,732
Gifts and donations	-	660,039	6,528,630	29,500
Rentals of facilities	-	2,982,989	4,113,879	81,946
Gross school generated funds	351,043	3,769,744	17,309,609	2,672,232
Gains on disposal of capital assets	-	64,623	-	-
Amortization of capital allocations	670,344	4,064,902	11,314,821	2,023,545
Other revenue	15,000	-	-	-
	11,668,042	338,156,474	816,764,639	58,730,209
EXPENSES				
Salaries, wages and benefits	7,591,740	256,150,544	651,228,824	44,363,467
Services, contracts and supplies	3,244,117	68,986,982	130,914,383	9,792,561
Gross school generated funds	351,043	3,769,744	17,309,609	2,672,232
Amortization	675,582	5,963,454	27,771,271	2,703,178
Debt Servicing	6,008	383,324	1,045,554	210,238
Losses on disposal of capital assets	-	35,213	9,569	-
Other expense	-	69,243	-	-
	11,868,490	335,368,514	828,279,200	59,741,676
Excess(deficiency) before extraordinary items	(200,448)	2,787,960	(11,514,561)	(1,011,467)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (200,448)	$ 2,787,960	$ (11,514,561)	$ (1,011,467)
Changes in Financial Position:				
Cash generated (used) by operations	$ (793,186)	$ 5,585,387	$ (8,380,075)	$ 5,749
Cash generated (used) by investing activities	(11,979,684)	(50,480,242)	(62,387,898)	(3,946,003)
Cash generated (used) by financing activities	12,034,358	36,567,858	14,549,136	3,736,606
Net sources (uses) of cash equivalents during year	(738,512)	(8,326,997)	(56,218,837)	(203,648)
Cash equivalents at beginning of the year	1,257,462	39,045,075	144,589,208	10,222,750
Cash equivalents at end of the year	$ 518,950	$ 30,718,078	$ 88,380,371	$ 10,019,102

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

	(in dollars)			
	Elk Island Public Schools Regional Div # 14	Evergreen Catholic Sep Regional Div # 2	FFCA Charter School Society	Foothills School Div # 38
REVENUES				
Government of Alberta	$ 151,238,473	$ 29,129,466	$ 24,689,753	$ 64,678,773
Federal Government and/or First Nations	122,829	42,446	-	210,393
Other Alberta school authorities	779,755	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities special tax levies	-	-	-	-
Instruction resource fees	2,154,380	376,514	353,305	526,464
Transportation fees	534,806	-	917,674	42,413
Other sales and services	717,486	217,150	12,227	645,221
Investment income	345,864	31,121	120,943	37,086
Gifts and donations	10,134	2,640	1,065	-
Rentals of facilities	210,859	-	1,117	47,029
Gross school generated funds	7,220,784	1,441,675	732,183	2,959,538
Gains on disposal of capital assets	2,833	2,500	-	5,448
Amortization of capital allocations	2,369,382	2,134,572	320,430	2,602,809
Other revenue	-	-	-	79,725
	165,707,585	33,378,084	27,148,697	71,835,509
EXPENSES				
Salaries, wages and benefits	120,765,824	24,985,527	17,233,404	51,641,110
Services, contracts and supplies	32,885,020	4,924,978	7,879,946	13,011,404
Gross school generated funds	7,220,784	1,441,675	732,183	2,959,538
Amortization	4,098,993	2,603,508	1,313,964	3,940,826
Debt Servicing	353,594	221,082	46,249	194,567
Losses on disposal of capital assets	-	-	-	-
Other expense	-	-	-	-
	165,324,215	34,186,770	27,205,746	71,747,435
Excess(deficiency) before extraordinary items	383,370	(808,686)	(57,049)	88,074
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 383,370	$ (808,686)	$ (57,049)	$ 88,074
Changes in Financial Position:				
Cash generated (used) by operations	$ 3,556,039	$ (188,422)	$ 854,679	$ 1,636,414
Cash generated (used) by investing activities	(12,158,388)	(874,041)	(966,000)	(4,358,035)
Cash generated (used) by financing activities	4,693,041	428,664	322,777	4,380,355
Net sources (uses) of cash equivalents during year	(3,910,318)	(633,799)	211,366	1,658,734
Cash equivalents at beginning of the year	29,610,080	6,022,484	3,088,284	6,420,050
Cash equivalents at end of the year	$ 25,699,762	$ 5,388,685	$ 3,309,650	$ 8,078,784

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Fort McMurray Public School Dist. # 2833	Fort McMurray Roman Catholic Sep School Dist. # 32	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75
REVENUES				
Government of Alberta	$ 59,081,139	$ 46,957,638	$ 36,906,963	$ 57,578,000
Federal Government and/or First Nations	363,066	373,484	4,995,046	2,215,972
Other Alberta school authorities	-	-	168,495	10,980
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	29,700
Instruction resource fees	357,365	307,985	97,909	945,708
Transportation fees	316,093	248,041	-	44,579
Other sales and services	84,024	300,091	140,269	4,556,641
Investment income	124,451	199,274	25,953	15,978
Gifts and donations	93,590	384,812	7,877	-
Rentals of facilities	572,311	142,701	367,980	109,879
Gross school generated funds	1,419,813	2,049,316	992,984	2,684,841
Gains on disposal of capital assets	-	-	14,563	14,193
Amortization of capital allocations	2,596,402	1,182,906	2,144,491	2,253,961
Other revenue	219,461	6,579	-	47,964
	65,227,705	52,152,827	45,922,530	70,507,406
EXPENSES				
Salaries, wages and benefits	46,526,991	38,698,667	32,851,685	47,403,342
Services, contracts and supplies	14,034,308	8,538,848	8,731,970	14,021,523
Gross school generated funds	1,419,813	2,049,316	992,984	2,684,841
Amortization	3,059,367	2,844,586	3,320,907	3,027,844
Debt Servicing	12,330	88,731	104,499	286,495
Losses on disposal of capital assets	-	-	-	-
Other expense	-	-	-	129,460
	65,112,809	52,190,148	46,002,045	67,553,505
Excess(deficiency) before extraordinary items	114,896	(37,321)	(79,515)	2,953,900
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 114,896	$ (37,321)	$ (79,515)	$ 2,953,900
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,502,945	$ 14,290,682	$ 192,581	$ 6,366,489
Cash generated (used) by investing activities	(17,537,385)	(25,183,045)	(2,999,691)	(11,621,410)
Cash generated (used) by financing activities	1,987,252	2,938,148	387,286	1,602,388
Net sources (uses) of cash equivalents during year	(14,047,188)	(7,945,215)	(2,419,824)	(3,652,533)
Cash equivalents at beginning of the year	41,072,709	26,637,507	9,476,032	11,984,938
Cash equivalents at end of the year	$ 27,025,521	$ 18,692,292	$ 7,056,208	$ 8,332,405

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Grande Prairie Roman Catholic Sep School Dist. # 28	Grande Prairie School Dist. # 2357	Grande Yellowhead Public School Div. # 77	Grasslands Regional Div. # 6
REVENUES				
Government of Alberta	$ 36,008,847	$ 65,504,551	$ 50,124,850	$ 35,199,603
Federal Government and/or First Nations	15,121	8,749	212,225	777,459
Other Alberta school authorities	-	552,957	24,036	21,871
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	11,304
Instruction resource fees	142,315	770,153	367,420	259,247
Transportation fees	-	-	13,980	-
Other sales and services	360,449	1,151,630	167,354	221,399
Investment income	68,032	52,952	44,981	74,839
Gifts and donations	-	167,454	30,140	15,657
Rentals of facilities	87,268	72,265	31,303	87,652
Gross school generated funds	1,336,717	2,196,866	1,650,265	1,562,072
Gains on disposal of capital assets	-	-	23,094	4,675
Amortization of capital allocations	2,403,899	3,670,911	1,576,248	785,953
Other revenue	-	-	9,043	-
	40,422,648	74,148,488	54,274,939	39,021,731
EXPENSES				
Salaries, wages and benefits	29,269,925	51,419,361	37,614,591	29,591,768
Services, contracts and supplies	6,503,517	14,772,604	11,537,867	7,468,591
Gross school generated funds	1,336,717	2,196,866	1,650,265	1,562,072
Amortization	2,638,295	3,867,942	2,696,956	1,222,704
Debt Servicing	293,270	427,020	121,576	372,913
Losses on disposal of capital assets	-	1,894	-	-
Other expense	-	-	-	-
	40,041,724	72,685,687	53,621,254	40,218,048
Excess(deficiency) before extraordinary items	380,924	1,462,801	653,685	(1,196,317)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 380,924	$ 1,462,801	$ 653,685	$ (1,196,317)
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,919,851	$ (46,788)	$ 3,545,645	$ (4,526,760)
Cash generated (used) by investing activities	(1,434,590)	(3,051,351)	(3,729,778)	(2,821,604)
Cash generated (used) by financing activities	660,229	1,349,432	658,498	2,119,401
Net sources (uses) of cash equivalents during year	1,145,490	(1,748,707)	474,365	(5,228,963)
Cash equivalents at beginning of the year	3,543,708	5,964,139	10,857,913	11,741,270
Cash equivalents at end of the year	$ 4,689,198	$ 4,215,432	$ 11,332,278	$ 6,512,307

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Greater North Central Francophone Education Region # 2	Greater Southern Public Francophone Education Region # 4	Greater Southern Sep Catholic Francophone Education Region # 4	Greater St Albert Catholic Regional Div # 29
REVENUES				
Government of Alberta	$ 32,572,422	$ 15,711,452	$ 10,788,820	$ 60,570,905
Federal Government and/or First Nations	1,271,990	846,321	406,387	448,787
Other Alberta school authorities	290,965	46,595	-	529,241
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	252,080	70,252	5,271	1,115,874
Transportation fees	-	-	-	496,234
Other sales and services	46,664	73,573	21,056	689,271
Investment income	11,699	164,731	16,244	21,636
Gifts and donations	15,777	74,940	-	-
Rentals of facilities	138,893	7,335	8,934	49,739
Gross school generated funds	909,041	244,505	315,382	2,465,401
Gains on disposal of capital assets	-	-	-	-
Amortization of capital allocations	1,306,049	621,632	368,585	1,803,676
Other revenue	20,985	26,118	-	-
	36,836,565	17,887,454	11,930,679	68,190,764
EXPENSES				
Salaries, wages and benefits	23,500,969	11,933,429	7,673,861	49,177,519
Services, contracts and supplies	11,726,979	5,867,014	3,929,920	13,958,639
Gross school generated funds	909,041	244,505	315,382	2,465,401
Amortization	1,616,880	714,754	683,313	2,206,412
Debt Servicing	3,452	2,660	-	674,516
Losses on disposal of capital assets	2,045	-	-	-
Other expense	4,877	-	-	-
	37,764,243	18,762,362	12,602,476	68,482,487
Excess(deficiency) before extraordinary items	(927,678)	(874,908)	(671,797)	(291,723)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (927,678)	$ (874,908)	$ (671,797)	$ (291,723)
Changes in Financial Position:				
Cash generated (used) by operations	$ (1,964,253)	$ 1,128,311	$ (1,317,107)	$ (150,262)
Cash generated (used) by investing activities	(989,974)	(7,384,883)	(2,043,433)	(202,327)
Cash generated (used) by financing activities	8,179	8,941,273	1,419,470	386,590
Net sources (uses) of cash equivalents during year	(2,936,048)	2,684,702	(1,941,070)	34,001
Cash equivalents at beginning of the year	5,612,304	355,856	3,699,675	2,799,165
Cash equivalents at end of the year	$ 2,676,256	$ 3,040,558	$ 1,758,605	$ 2,833,166

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

	(in dollars)			
	High Prairie School Div. # 48	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67
REVENUES				
Government of Alberta	$ 34,585,004	$ 21,993,592	$ 42,080,079	$ 36,919,147
Federal Government and/or First Nations	2,720,174	2,587,853	990,922	1,577
Other Alberta school authorities	352,851	124,209	-	17,517
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	230,408	53,563	378,118	253,265
Transportation fees	206,889	-	3,717	-
Other sales and services	309,457	56,312	218,733	52,053
Investment income	62,665	54,247	3,425	230,623
Gifts and donations	-	52,923	126,976	13,901
Rentals of facilities	11,465	14,695	-	16,093
Gross school generated funds	800,472	546,455	1,413,531	2,487,854
Gains on disposal of capital assets	49,000	-	-	16,513
Amortization of capital allocations	926,319	1,187,232	1,656,147	659,377
Other revenue	132,359	-	-	593,405
	40,387,063	26,671,081	46,871,648	41,261,325
EXPENSES				
Salaries, wages and benefits	30,224,126	19,878,645	35,137,818	28,732,280
Services, contracts and supplies	7,643,663	4,492,713	6,904,442	9,222,970
Gross school generated funds	800,472	546,455	1,413,531	2,487,854
Amortization	1,724,958	1,669,683	1,963,963	1,003,809
Debt Servicing	17,625	196,998	86,404	42,119
Losses on disposal of capital assets	-	-	6,522	5,148
Other expense	-	-	-	-
	40,410,844	26,784,494	45,512,680	41,494,180
Excess(deficiency) before extraordinary items	(23,781)	(113,413)	1,358,968	(232,855)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (23,781)	$ (113,413)	$ 1,358,968	$ (232,855)
Changes in Financial Position:				
Cash generated (used) by operations	$ 234,860	$ 880,133	$ 3,586,585	$ 1,948,913
Cash generated (used) by investing activities	(6,238,440)	(1,673,172)	(8,968,039)	(7,022,163)
Cash generated (used) by financing activities	893,471	58,892	1,138,980	9,768,698
Net sources (uses) of cash equivalents during year	(5,110,109)	(734,147)	(4,242,474)	4,695,448
Cash equivalents at beginning of the year	21,657,811	9,460,030	8,263,482	6,485,079
Cash equivalents at end of the year	$ 16,547,702	$ 8,725,883	$ 4,021,008	$ 11,180,527

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Lakeland Roman Catholic Sep. School Dist. # 150	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68
REVENUES				
Government of Alberta	$ 19,667,885	$ 77,337,340	$ 16,154,988	$ 39,815,882
Federal Government and/or First Nations	634,105	359,366	104,708	2,753,987
Other Alberta school authorities	-	-	-	-
Out of province authorities	16,250	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	48,624	386,709	28,161	159,507
Transportation fees	-	-	11,617	-
Other sales and services	215,649	857,298	2,138	1,432,201
Investment income	35,525	106,389	13,907	146,156
Gifts and donations	7,222	-	-	-
Rentals of facilities	-	6,000	-	64,084
Gross school generated funds	399,874	3,921,900	927,017	1,335,586
Gains on disposal of capital assets	1,794	-	-	6,052
Amortization of capital allocations	1,063,332	1,842,032	1,155,727	1,670,913
Other revenue	-	-	-	-
	22,090,260	84,817,034	18,398,263	47,384,368
EXPENSES				
Salaries, wages and benefits	15,618,502	66,607,532	13,453,144	34,366,963
Services, contracts and supplies	4,312,992	12,676,827	3,191,469	10,708,293
Gross school generated funds	399,874	3,921,900	927,017	1,335,586
Amortization	1,741,573	2,097,829	1,329,239	2,215,687
Debt Servicing	85,122	399,049	190,148	118,316
Losses on disposal of capital assets	-	-	-	19,957
Other expense	-	-	-	-
	22,158,063	85,703,137	19,091,017	48,764,802
Excess(deficiency) before extraordinary items	(67,803)	(886,103)	(692,754)	(1,380,434)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (67,803)	$ (886,103)	$ (692,754)	$ (1,380,434)
Changes in Financial Position:				
Cash generated (used) by operations	$ 650,537	$ (4,942,505)	$ (1,089,941)	$ (1,051,443)
Cash generated (used) by investing activities	(6,840,811)	(19,456,388)	(2,545,605)	(2,686,318)
Cash generated (used) by financing activities	66,568	14,895,438	3,886,596	11,177
Net sources (uses) of cash equivalents during year	(6,123,706)	(9,503,454)	251,049	(3,726,584)
Cash equivalents at beginning of the year	13,806,986	19,054,835	8,590,882	12,693,802
Cash equivalents at end of the year	$ 7,683,280	$ 9,551,380	$ 8,841,931	$ 8,967,218

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Medicine Hat Catholic Sep. Regional Div. # 20	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society
REVENUES				
Government of Alberta	$ 28,670,658	$ 61,120,587	$ 1,353,238	$ 1,566,980
Federal Government and/or First Nations	92,762	38,504	916,454	825
Other Alberta school authorities	74,849	1,194	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	18,006	-	-	-
Instruction resource fees	242,062	652,152	-	17,663
Transportation fees	-	-	-	-
Other sales and services	581,843	1,441,613	15,314	13,843
Investment income	(1,628)	49,088	3,586	3,527
Gifts and donations	84,035	162,007	8,790	-
Rentals of facilities	414,821	62,137	16,056	-
Gross school generated funds	1,024,587	1,215,159	25,313	18,705
Gains on disposal of capital assets	-	1,904	-	-
Amortization of capital allocations	690,681	961,494	-	60,663
Other revenue	-	-	-	-
	31,892,677	65,705,839	2,338,751	1,682,206
EXPENSES				
Salaries, wages and benefits	23,016,667	51,057,557	1,294,955	1,103,322
Services, contracts and supplies	5,168,091	11,224,404	986,250	571,623
Gross school generated funds	1,024,587	1,215,159	-	18,705
Amortization	891,368	1,687,101	54,032	65,712
Debt Servicing	75,425	233,186	1,527	885
Losses on disposal of capital assets	15,000	-	-	-
Other expense	-	-	-	-
	30,191,139	65,417,407	2,336,764	1,760,247
Excess(deficiency) before extraordinary items	1,701,538	288,432	1,987	(78,041)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 1,701,538	$ 288,432	$ 1,987	$ (78,041)
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,270,834	$ 1,878,553	$ 105,719	$ (71,495)
Cash generated (used) by investing activities	(2,539,176)	(1,893,650)	(190,310)	-
Cash generated (used) by financing activities	1,181,701	862,665	-	-
Net sources (uses) of cash equivalents during year	(86,641)	847,568	(84,591)	(71,495)
Cash equivalents at beginning of the year	2,541,321	8,939,240	486,175	771,507
Cash equivalents at end of the year	$ 2,454,680	$ 9,786,808	$ 401,584	$ 700,012

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Northern Gateway Regional Div. # 10	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1
REVENUES				
Government of Alberta	$ 52,124,270	$ 63,279,890	$ 30,149,772	$ 5,632,476
Federal Government and/or First Nations	1,800,916	2,319,655	19,495,992	205,373
Other Alberta school authorities	10,500	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	257,825	212,775	-	14,675
Transportation fees	45,342	142,155	-	-
Other sales and services	131,581	268,926	1,300,885	7,414
Investment income	37,716	49,876	85,134	47,033
Gifts and donations	-	288,501	147,364	-
Rentals of facilities	-	18,551	972,925	16,006
Gross school generated funds	2,192,662	1,948,721	832,621	207,189
Gains on disposal of capital assets	18,453	7,500	11,276	500
Amortization of capital allocations	1,908,804	2,683,005	2,719,016	572,235
Other revenue	-	-	-	-
	58,528,069	71,219,555	55,714,985	6,702,901
EXPENSES				
Salaries, wages and benefits	39,581,409	48,268,259	38,474,805	4,113,209
Services, contracts and supplies	13,778,536	16,788,378	14,902,654	2,089,553
Gross school generated funds	2,192,665	1,948,721	832,621	207,189
Amortization	2,657,201	3,638,357	4,016,131	612,146
Debt Servicing	294,264	483,775	176,694	2,292
Losses on disposal of capital assets	4,984	-	7,846	6,442
Other expense	-	(60,611)	-	-
	58,509,059	71,066,879	58,410,752	7,030,831
Excess(deficiency) before extraordinary items	19,010	152,677	(2,695,767)	(327,930)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 19,010	$ 152,677	$ (2,695,767)	$ (327,930)
Changes in Financial Position:				
Cash generated (used) by operations	$ 903,504	$ (4,195,529)	$ 286,472	$ (537,684)
Cash generated (used) by investing activities	(10,489,867)	(3,400,626)	(10,194,897)	(1,002,374)
Cash generated (used) by financing activities	8,341,166	1,829,892	899,995	837,532
Net sources (uses) of cash equivalents during year	(1,245,197)	(5,766,262)	(9,008,430)	(702,526)
Cash equivalents at beginning of the year	17,331,091	13,082,085	20,020,675	2,960,704
Cash equivalents at end of the year	$ 16,085,894	$ 7,315,823	$ 11,012,245	$ 2,258,178

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Palliser Regional Div. # 26	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76
REVENUES				
Government of Alberta	$ 60,819,115	$ 83,940,836	$ 37,920,964	$ 57,275,510
Federal Government and/or First Nations	676,892	1,349,490	342,490	1,231,621
Other Alberta school authorities	57,583	85,643	-	624,236
Out of province authorities	-	-	-	341,621
Alberta Municipalities special tax levies	19,354	-	-	-
Instruction resource fees	206,241	1,462,008	237,483	548,762
Transportation fees	98,407	264,405	41,570	-
Other sales and services	1,104,568	1,080,746	289,185	737,698
Investment income	31,575	114,937	255,637	221,048
Gifts and donations	14,321	-	78,551	96,894
Rentals of facilities	231,217	31,701	117,945	307,038
Gross school generated funds	937,712	2,999,915	1,180,593	1,398,452
Gains on disposal of capital assets	19,000	7,796	19,127	41,917
Amortization of capital allocations	897,344	2,517,708	2,101,524	1,712,637
Other revenue	-	-	630,543	199,211
	65,113,329	93,855,185	43,215,612	64,736,645
EXPENSES				
Salaries, wages and benefits	52,300,216	69,213,193	29,700,921	46,935,303
Services, contracts and supplies	10,840,168	21,648,806	8,574,098	13,407,776
Gross school generated funds	937,712	2,999,915	1,180,593	1,398,452
Amortization	1,650,233	3,451,001	2,957,946	3,128,843
Debt Servicing	240,505	145,321	296,628	419,004
Losses on disposal of capital assets	-	-	2,240	-
Other expense	-	-	-	-
	65,968,834	97,458,236	42,712,426	65,289,378
Excess(deficiency) before extraordinary items	(855,505)	(3,603,051)	503,186	(552,733)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (855,505)	$ (3,603,051)	$ 503,186	$ (552,733)
Changes in Financial Position:				
Cash generated (used) by operations	$ (1,361,157)	$ (2,907,118)	$ 2,014,080	$ 2,379,997
Cash generated (used) by investing activities	(1,497,246)	(19,418,932)	(1,912,627)	(1,998,583)
Cash generated (used) by financing activities	5,933,688	18,319,608	497,852	670,863
Net sources (uses) of cash equivalents during year	3,075,285	(4,006,442)	599,305	1,052,277
Cash equivalents at beginning of the year	1,730,379	16,147,535	12,285,975	5,115,715
Cash equivalents at end of the year	$ 4,805,664	$ 12,141,093	$ 12,885,280	$ 6,167,992

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Pembina Hills Regional Div. # 7	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39
REVENUES				
Government of Alberta	$ 47,455,075	$ 20,458,549	$ 42,646,709	$ 60,662,200
Federal Government and/or First Nations	28,048	-	219,687	72,834
Other Alberta school authorities	62,360	50,000	16,991	100,333
Out of province authorities	-	-	123,324	270,318
Alberta Municipalities special tax levies	-	234,869	-	-
Instruction resource fees	355,676	139,158	262,290	471,259
Transportation fees	245,035	-	-	256,112
Other sales and services	546,108	27,196	180,409	451,995
Investment income	60,000	94,423	57,831	39,677
Gifts and donations	30,208	3,352	76,085	-
Rentals of facilities	21,148	116,343	55,955	94,494
Gross school generated funds	477,586	403,946	809,671	2,208,906
Gains on disposal of capital assets	4,277	28,005	113,284	-
Amortization of capital allocations	1,043,171	926,822	947,931	2,789,953
Other revenue	-	-	375,988	-
	50,328,692	22,482,663	45,886,155	67,418,081
EXPENSES				
Salaries, wages and benefits	36,926,097	17,144,167	32,427,188	48,550,554
Services, contracts and supplies	11,021,173	3,731,013	11,949,959	12,267,831
Gross school generated funds	477,586	403,946	809,671	2,208,906
Amortization	1,651,055	1,480,541	1,529,480	3,419,259
Debt Servicing	439,463	100,345	122,012	283,271
Losses on disposal of capital assets	14,311	5,221	-	-
Other expense	-	-	-	35,959
	50,529,685	22,865,233	46,838,310	66,765,780
Excess(deficiency) before extraordinary items	(200,993)	(382,570)	(952,156)	652,301
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (200,993)	$ (382,570)	$ (952,156)	$ 652,301
Changes in Financial Position:				
Cash generated (used) by operations	$ (522,393)	$ 68,096	$ (1,529,913)	$ 251,361
Cash generated (used) by investing activities	(623,640)	(637,841)	(1,471,812)	(6,612,201)
Cash generated (used) by financing activities	456,398	1,106	370,806	5,663,308
Net sources (uses) of cash equivalents during year	(689,635)	(568,639)	(2,630,919)	(697,532)
Cash equivalents at beginning of the year	3,915,306	7,142,317	6,865,903	10,514,830
Cash equivalents at end of the year	$ 3,225,671	$ 6,573,678	$ 4,234,984	$ 9,817,298

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

	(in dollars)			
	Red Deer Public School Dist. # 104	Rocky View School Div. # 41	St. Albert Protestant Sep School Dist. # 6	St. Paul Education Regional Div. # 1
REVENUES				
Government of Alberta	$ 88,069,411	$ 145,456,526	$ 57,493,903	$ 33,100,167
Federal Government and/or First Nations	122,197	799,021	111,484	11,386,061
Other Alberta school authorities	182,370	485,971	157,637	-
Out of province authorities	-	-	-	-
Alberta Municipalities special tax levies	-	-	-	-
Instruction resource fees	1,484,582	2,506,200	712,837	221,743
Transportation fees	231,415	1,117,448	422,190	38,922
Other sales and services	2,637,920	1,789,972	1,397,225	414,088
Investment income	101,041	336,336	69,490	71,011
Gifts and donations	40,833	3,500	450,305	4,756
Rentals of facilities	111,039	680,776	48,821	80,800
Gross school generated funds	2,757,966	3,318,475	2,068,829	1,240,472
Gains on disposal of capital assets	5,819	7,790,685	5,733	27,299
Amortization of capital allocations	3,549,075	5,830,240	1,613,704	1,501,337
Other revenue	82,324	-	-	-
	99,375,993	170,114,150	64,551,658	48,086,666
EXPENSES				
Salaries, wages and benefits	71,938,499	116,816,513	47,932,681	37,635,723
Services, contracts and supplies	17,614,562	40,817,723	11,219,529	7,650,425
Gross school generated funds	2,757,966	3,318,475	2,068,829	1,240,472
Amortization	4,823,244	7,168,065	2,136,937	1,908,708
Debt Servicing	547,602	899,284	463,174	112,297
Losses on disposal of capital assets	77,627	22,584	8,286	-
Other expense	-	-	-	-
	97,759,500	169,042,644	63,829,436	48,547,625
Excess(deficiency) before extraordinary items	1,616,493	1,071,506	722,222	(460,959)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 1,616,493	$ 1,071,506	$ 722,222	$ (460,959)
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,863,279	$ 2,659,755	$ (62,307)	$ 1,521,548
Cash generated (used) by investing activities	(8,168,882)	5,797,014	(2,973,962)	(5,919,530)
Cash generated (used) by financing activities	4,468,064	1,229,067	1,934,829	2,282,046
Net sources (uses) of cash equivalents during year	(1,837,539)	9,685,836	(1,101,440)	(2,115,936)
Cash equivalents at beginning of the year	14,638,071	8,582,567	10,304,891	6,893,267
Cash equivalents at end of the year	$ 12,800,532	$ 18,268,403	$ 9,203,451	$ 4,777,331

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

	(in dollars)			
	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	Sturgeon School Div. # 24	Suzuki Charter School Society	Valhalla School Foundation
REVENUES				
Government of Alberta	$ 24,334,851	$ 48,127,649	$ 2,295,448	$ 1,159,287
Federal Government and/or First Nations	1,395,950	309,855	-	-
Other Alberta school authorities	66,863	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities special tax levies	-	-	-	-
Instruction resource fees	185,026	219,354	36,279	-
Transportation fees	30,671	-	-	-
Other sales and services	797,053	980,294	100,675	-
Investment income	32,940	20,818	265	6
Gifts and donations	45,636	4,750	2,324	51,108
Rentals of facilities	49,135	-	56,345	-
Gross school generated funds	561,135	1,112,395	113,319	49,305
Gains on disposal of capital assets	180	-	-	-
Amortization of capital allocations	2,099,098	1,325,850	44,325	786
Other revenue	-	-	-	4,248
	29,598,538	52,110,965	2,656,980	1,264,740
EXPENSES				
Salaries, wages and benefits	19,683,079	38,161,640	1,672,419	690,263
Services, contracts and supplies	7,076,617	10,813,448	785,837	500,099
Gross school generated funds	561,135	1,112,395	113,319	49,305
Amortization	2,217,110	1,561,248	60,301	4,584
Debt Servicing	224,295	101,300	663	998
Losses on disposal of capital assets	-	25	-	-
Other expense	-	-	-	-
	29,772,236	51,750,056	2,612,539	1,245,249
Excess(deficiency) before extraordinary items	(173,698)	360,909	44,441	19,491
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (173,698)	$ 360,909	$ 44,441	$ 19,491
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,353,937	$ 1,857,251	$ 120,084	$ 14,349
Cash generated (used) by investing activities	(2,755,795)	(4,090,892)	(237,688)	(28,338)
Cash generated (used) by financing activities	1,231,220	2,649,133	349,815	5,000
Net sources (uses) of cash equivalents during year	(170,638)	415,492	232,201	(8,989)
Cash equivalents at beginning of the year	3,323,895	6,741,025	226,763	4,599
Cash equivalents at end of the year	$ 3,153,257	$ 7,156,517	$ 458,964	$ (4,390)

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Westmount Charter School Society	Westwind School Div # 74	Wetaskiwin Regional Div # 11	Wild Rose School Div # 66
REVENUES				
Government of Alberta	$ 10,831,450	$ 37,364,803	$ 42,465,753	$ 51,537,118
Federal Government and/or First Nations	-	4,398,536	3,977,283	83,910
Other Alberta school authorities	-	-	22,364	75,908
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	76,603	-	-
Instruction resource fees	284,526	127,988	398,405	633,790
Transportation fees	274,754	49,107	22,673	-
Other sales and services	63,536	63,075	323,144	281,368
Investment income	18,046	178,814	45,349	61,806
Gifts and donations	11,867	19,922	8,320	119,238
Rentals of facilities	3,000	970	24,928	17,704
Gross school generated funds	584,608	1,178,161	1,434,442	1,703,513
Gains on disposal of capital assets	-	14,553	15,451	13,458
Amortization of capital allocations	-	1,653,732	1,523,242	1,891,658
Other revenue	4,518	73,305	-	-
	12,076,305	45,199,579	50,261,354	56,419,471
EXPENSES				
Salaries, wages and benefits	7,500,218	35,031,915	37,841,985	43,177,578
Services, contracts and supplies	4,023,287	5,674,504	7,950,057	9,431,245
Gross school generated funds	584,608	1,178,161	1,434,442	1,703,513
Amortization	-	2,100,480	1,861,439	3,288,244
Debt Servicing	-	255,718	296,179	254,805
Losses on disposal of capital assets	-	36,900	-	-
Other expense	-	-	-	-
	12,108,113	44,277,678	49,384,102	57,855,385
Excess(deficiency) before extraordinary items	(31,808)	921,901	877,252	(1,435,914)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (31,808)	$ 921,901	$ 877,252	$ (1,435,914)
Changes in Financial Position:				
Cash generated (used) by operations	$ (404,754)	$ 338,335	$ 2,691,020	$ (1,675,262)
Cash generated (used) by investing activities	-	(2,249,130)	(1,200,546)	(8,132,897)
Cash generated (used) by financing activities	-	1,067,654	4,517,866	3,265,894
Net sources (uses) of cash equivalents during year	(404,754)	(843,141)	6,008,339	(6,542,265)
Cash equivalents at beginning of the year	1,563,856	1,103,007	9,862,215	17,221,380
Cash equivalents at end of the year	$ 1,159,102	$ 259,866	$ 15,870,554	$ 10,679,115

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2010

(in dollars)

	Wolf Creek School Div # 72	2010 Actual Totals	2010 Budget Totals	2009 Actual Totals (As restated)
REVENUES				
Government of Alberta	$ 67,020,695	$ 5,240,298,987	$ 5,179,196,413	$ 5,039,688,702
Federal Government and/or First Nations	2,325,524	94,011,436	89,303,045	91,662,192
Other Alberta school authorities	12,000	10,442,329	8,940,954	9,268,580
Out of province authorities	-	949,404	828,565	1,272,076
Alberta Municipalities special tax levies	-	1,009,939	809,971	1,612,685
Instruction resource fees	1,044,626	51,023,684	43,427,204	47,653,457
Transportation fees	233,930	27,323,527	26,665,954	26,385,382
Other sales and services	795,395	91,115,573	75,886,988	88,548,480
Investment income	89,978	10,347,258	11,569,643	14,542,501
Gifts and donations	133,094	12,700,251	5,403,796	13,967,819
Rentals of facilities	26,756	23,481,083	20,131,321	22,390,680
Gross school generated funds	1,603,827	172,321,330	102,401,870	149,904,091
Gains on disposal of capital assets	45,508	9,689,264	387,550	9,707,481
Amortization of capital allocations	1,671,235	151,476,206	143,664,864	142,539,936
Other revenue	-	3,919,895	1,092,470	5,290,520
	75,002,656	5,900,110,166	5,709,700,598	5,664,414,581
EXPENSES				
Salaries, wages and benefits	58,398,722	4,392,262,150	4,293,056,641	4,130,235,801
Services, contracts and supplies	13,146,581	1,097,856,970	1,182,347,045	1,127,817,688
Gross school generated funds	1,603,827	172,294,304	118,263,220	149,900,558
Amortization	2,527,027	231,772,317	218,388,276	215,653,270
Debt Servicing	204,667	18,830,217	21,289,031	23,631,843
Losses on disposal of capital assets	18,413	322,586	1,516	435,581
Other expense	-	536,881	350,832	471,861
	75,899,237	5,913,875,424	5,833,646,561	5,648,146,613
Excess(deficiency) before extraordinary items	(896,582)	(13,765,258)	(123,945,963)	16,267,969
Extraordinary item	-	-	-	(919,784)
Excess(Deficiency) of revenues over expenses	$ (896,582)	$ (13,765,258)	$ (123,945,963)	$ 15,348,185
Changes in Financial Position:				
Cash generated (used) by operations	$ 119,264	$ 43,370,480		$ 130,718,707
Cash generated (used) by investing activities	(3,586,328)	(650,560,728)		(651,345,756)
Cash generated (used) by financing activities	3,258,740	355,009,569		419,910,777
Net sources (uses) of cash equivalents during year	(208,324)	(252,180,679)		(100,716,271)
Cash equivalents at beginning of the year	18,422,952	1,004,927,279		1,105,643,550
Cash equivalents at end of the year	$ 18,214,628	$ 752,746,600		$ 1,004,927,279

Summary of Significant Accounting Policies

School jurisdictions prepare their financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received or receivable.
- Once capital grants are invested in capital assets, expended amounts are recorded as unamortized capital allocations. Unamortized capital allocations are recognized as revenue in the period in which the related amortization expense of the funded capital asset is recorded.
- Externally restricted non-capital contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.
- Contributions for capital assets that will not be amortized, such as land, are recorded as direct increases to net assets in the period the assets are acquired.
- Capital asset additions are recorded at cost and amortized based on amortization policies set by school jurisdictions.
- Donated assets are recorded at fair value where fair value can be reasonably determined.
- Inventories held for resale are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis or weighted average cost.
- Investments are recorded at market value.

Disclosure of Salaries and Benefits for Superintendent Positions

For the year ended August 31, 2010

	(in dollars)			
School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Aspen View Regional Division No. 19	138,650	12,226		150,876
Battle River Regional Division No. 31	171,516	18,589		190,105
Black Gold Regional Division No. 18	168,236	22,437		190,673
Buffalo Trail Public Schools Regional Division No. 28	156,865	17,510		174,375
Calgary Roman Catholic Separate School District No. 1	183,308	92,005		275,313
Calgary School District No. 19	247,197	58,047	25,759	331,003
Canadian Rockies Regional Division No. 12	173,029	92,107		265,136
Cardill Roman Catholic Separate School District No. 684	6,125			6,125
Chinook's Edge School Division No. 73	202,128	25,043	84,854	312,025
Christ the Redeemer Catholic Separate Regional Division No. 3	155,911	20,818		176,729
Clearview School Division No. 71	142,274	11,290		153,564
Cunningham Roman Catholic Separate School District No. 704	0	0		0
East Central Alberta Catholic Separate Schools Regional Division No. 16	144,982	18,502		163,484
East Central Francophone Education Region No. 3	129,700	13,460		143,160
Edmonton Catholic Separate School District No. 7	244,224	11,743		255,967
Edmonton School District No. 7	268,393	76,990	36,484	381,867
Elk Island Catholic Separate Regional Division No. 41	169,553	25,136		194,689
Elk Island Public Schools Regional Division No. 14	220,164	12,110	152,440	384,714
Evergreen Catholic Separate Regional Division No. 2	192,843	48,044		240,887
Foothills School Division No. 38	164,115	7,759		171,874
Fort McMurray Public School District No. 2833	201,312	40,239	7,500	249,051
Fort McMurray Roman Catholic Separate School District No. 32	160,358	17,950	4,805	183,113
Fort Vermilion School Division No. 52	178,025	19,415		197,440
Golden Hills School Division No. 75	171,473	15,296		186,769
Grande Prairie Roman Catholic Separate School District No. 28	156,009	15,756		171,765
Grande Prairie School District No. 2357	150,956	14,513		165,469
Grande Yellowhead Public School Division No. 77	164,285	17,595		181,880
Grasslands Regional Division No. 6	144,000	11,789		155,789
Greater North Central Francophone Education Region No. 2	181,496	23,282		204,780
Greater Southern Public Francophone Education Region No. 4	163,721	10,974		174,695
Greater Southern Separate Catholic Francophone Education Region No. 4	133,701	12,305		146,006
Greater St. Albert Catholic Regional Division No. 29	152,000	22,244		174,244
High Prairie School Division No. 48	159,078	11,014		170,092
Holy Family Catholic Separate Regional Division No. 37	151,517	15,650		167,167
Holy Spirit Roman Catholic Separate Regional Division No. 4	150,000	22,322		172,322
Horizon School Division No. 67	149,805	19,541		169,346
Lakeland Roman Catholic Separate School District No. 150	164,886	10,426	8,244	183,556
Lethbridge School District No. 51	172,945	16,902		189,847
Living Waters Catholic Regional Division No. 42	155,355	11,629		166,984
Livingstone Range School Division No. 68	149,035	24,092		173,127
Medicine Hat Catholic Separate Regional Division No. 20	149,107	14,209		163,316
Medicine Hat School District No. 76	158,300	27,704		186,004
Northern Gateway Regional Division No. 10	165,000	10,676	6,176	181,802
Northern Lights School Division No. 69	153,910	23,459		177,369
Northland School Division No. 61	198,054	5,630		203,684
Northwest Francophone Education Region No. 1	100,368	11,887		112,255
Palliser Regional Division No. 26	166,667	11,929		178,596
Parkland School Division No. 70	172,899	15,567		188,466
Peace River School Division No. 10	146,850	17,542		164,392
Peace Wapiti School Division No. 76	152,563	17,968		170,531
Pembina Hills Regional Division No. 7	161,848	11,092		172,940
Prairie Land Regional Division No. 25	150,500	16,140		166,640
Prairie Rose School Division No. 8	150,137	11,628		161,765
Red Deer Catholic Regional Division No. 39	167,235	46,253		213,488
Red Deer Public School District No. 104	168,057	25,702		193,759
Rocky View School Division No. 41	191,683	19,096		210,779
St. Albert Protestant Separate School District No. 6	161,640	9,954		171,594

Disclosure of Salaries and Benefits for Superintendent Positions (continued)

For the year ended August 31, 2010

	(in dollars)			
School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
St. Paul Education Regional Division No. 1	135,600	16,765		152,365
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	164,360	10,981		175,341
Sturgeon School Division No. 24	160,000	12,892		172,892
Westwind Regional Division No. 74	150,756	11,944	55,851	218,551
Wetaskiwin Regional Division No. 11	163,859	22,247		186,106
Wild Rose School Division No. 66	160,000	13,095		173,095
Wolf Creek School Division No. 72	171,727	11,170		182,897

Footnotes:

1. This information is taken from the notes to the Audited Financial Statements submitted to Alberta Education by the School Jurisdictions.
2. Remuneration includes regular base salaries, administrative allowances, overtime, lump sum payments, honoraria, deferred salary leave, accruals and any other direct cash remuneration.
3. Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension (excluding Alberta Teacher Retirement Fund contributions made by Alberta Education on behalf of the school jurisdictions), Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance and disability plans.
4. Allowances include all monies paid to an employee as negotiated allowances. This category includes car or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.
5. Other includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave, supplementary pension plan, vacation payouts, or other settlement costs due to loss of employment).

Alberta Teachers' Retirement Fund Board
financial statements

Alberta Teachers' Retirement Fund Board

Teachers' Pension Plan and Private School Teachers' Pension Plan

Financial Statements August 31, 2010

Auditor's Report

Statements of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency

Statements of Changes in Net Assets Available for Benefits

Statements of Changes in Accrued Pension Benefits

Notes to the Financial Statements

Auditor's REPORT

To the Alberta Teachers' Retirement Fund Board

I have audited the Statements of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency of the Alberta Teachers' Retirement Fund Board as at August 31, 2010 and 2009 and the Statements of Changes in Net Assets Available for Benefits and Changes in Accrued Pension Benefits for the years then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency of the Board as at August 31, 2010 and 2009 and the Changes in Net Assets Available for Benefits and Changes in Accrued Pension Benefits for the years then ended in accordance with Canadian generally accepted accounting principles.

[Original signed by Merwan N. Saher]
CA
Auditor General

Edmonton, Alberta
December 7, 2010

Financial STATEMENTS

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AND ACCRUED PENSION BENEFITS AND DEFICIENCY AS AT AUGUST 31, 2010

$ Thousands	2010	2009
Assets		
Cash	$ 3,674	$ 1,351
Investments (Note 4)	5,502,748	3,757,560
Receivables (Note 5)	43,372	24,215
Loan Receivable from the Province (Note 6)	–	1,184,685
Capital assets (Note 7)	397	284
	5,550,191	4,968,095
Liabilities		
Accounts payable (Note 8)	13,246	11,655
Net assets available for benefits	**5,536,945**	4,956,440
Actuarial Value of Accrued Pension Benefits (Note 12)	7,467,688	6,861,654
Deficiency	**$ 1,930,743**	$ 1,905,214

The accompanying notes are part of these financial statements.

Approved by the Board

[Original signed by Greg Meeker]

Greg Meeker
Chair

[Original signed by Lowell Epp]

Lowell Epp
Vice Chair

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED AUGUST 31, 2010

$ Thousands		2010		2009
Increase in Net Assets				
Investment earnings (losses) (Note 9)	$	273,066	$	(519,587)
Interest on Loan Receivable from the Province (Note 6)		1,233		76,087
		274,299		(443,500)
Contributions (Note 10)				
Teachers		263,777		234,586
Province of Alberta		246,373		215,822
Employers		1,150		880
Past service purchases		5,649		4,884
Transfers from other plans		7,917		11,711
		524,866		467,883
Total increase in net assets		**799,165**		24,383
Decrease in Net Assets				
Pension benefits		173,029		152,976
Termination benefits		20,521		26,268
Transfer to other plans		5,148		7,893
Administrative expenses (Note 11)		19,962		18,199
Total decrease in net assets		**218,660**		205,336
Change in Net Assets for the Year		580,505		(180,953)
Net Assets Available for Benefits at Beginning of Year		4,956,440		5,137,393
Net Assets Available for Benefits at End of Year	$	**5,536,945**	$	4,956,440

STATEMENTS OF CHANGES IN ACCRUED PENSION BENEFITS FOR THE YEAR ENDED AUGUST 31, 2010

$ Thousands		2010		2009
Accrued Pension Benefits at Beginning of Year	$	6,861,654	$	6,321,904
Increase (Decrease) in Accrued Pension Benefits				
Interest on accrued benefits		487,101		465,248
Benefits accrued		378,978		360,718
Changes in actuarial assumptions		10,616		131,023
Experience gains		(85,530)		(246,697)
Benefits paid		(185,131)		(170,542)
		606,034		539,750
Accrued Pension Benefits at End of Year	$	**7,467,688**	$	6,861,654

Notes to the Financial STATEMENTS

NOTE 1
AUTHORITY AND NATURE OF OPERATIONS

a) Authority

The Alberta Teachers' Retirement Fund Board, a corporation of the Province of Alberta (the "Province") operating under the authority of the *Teachers' Pension Plans Act*, Chapter T-1, RSA 2000, is the trustee and administrator of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans"). The Plans are Registered Pension Plans as defined in the *Income Tax Act* and are not subject to income taxes. The income tax registration number is 0359125.

b) Obligations relating to the Pre-September 1992 Period

The Teachers' Pension Plan assets and obligations related to pensionable service since August 31, 1992 (the "Post-August 1992 period") have been accounted for separately from the assets and obligations related to pensionable service prior to September 1, 1992 (the "Pre-September 1992 period") and, accordingly, these financial statements and notes include only Post-August 1992 transactions of the Teachers' Pension Plan and transactions of the Private School Teachers' Pension Plan.

Effective September 1, 2009, the Province assumed full responsibility for obligations related to Pre-September 1992 period pensionable service and provides the required amounts to pay the obligations on a monthly basis.

NOTE 2
DESCRIPTION OF THE PENSION PLANS

The following description of the Plans is a summary only.

a) General

The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

b) Funding

The determination of the value of the benefits and the required contributions for the Plans is made on the basis of periodic actuarial valuations.

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related deficiencies are funded by equal contributions from the Province and the teachers. An additional 10 percent cost-of-living adjustment for service earned after 1992, as described in Note 2(h), is funded entirely by the teachers.

Certain public colleges and other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions rather than the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

c) Retirement Pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of

pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

d) Disability Benefits

Teachers who are disabled after August 31, 1992 are credited with pensionable service while disabled. Teachers do not contribute to the Plans while disabled.

e) Termination Benefits

Refunds or commuted value transfers are available when a teacher ceases employment.

f) Death Benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

g) Other Provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

h) Cost-of-Living Adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

NOTE 3
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

a) Basis of Presentation

The financial statements are prepared on a going-concern basis in accordance with Canadian generally accepted accounting principles and present the aggregate financial position of the Plans. The statements disclose the net assets available to meet future benefit payments, and are prepared to assist participants and others in reviewing the activities of the Plans for the fiscal year.

b) Investments

Investments are recorded as of the trade date and are stated at fair value. The methods used to determine year-end fair value are explained in the following paragraphs.

- Money-market securities are recorded at cost which approximates fair value.
- The fair value of publicly traded securities is based on market prices quoted by independent suppliers of securities related data.
- The fair value of non-publicly traded equity investments reflects cash outlays adjusted by periodic third party valuations and fees charged by general partners.
- The fair value of real estate and oil and gas properties not publicly traded is based on estimates as determined by management in conjunction with industry specialists.

Premiums and discounts arising on acquisitions are amortized using the effective interest rate method and included in investment earnings. Changes in fair value subsequent to acquisition are included in investment earnings (Note 9).

c) **Foreign Exchange**

Foreign currency transactions are translated into Canadian dollars at rates of exchange prevailing at the dates of the transactions. At year-end, the fair value of investments and any other assets and liabilities denominated in a foreign currency are translated at the year-end exchange rate. Gains or losses resulting from exchange differences are included in the determination of the change in fair value of investments.

d) **Derivative Financial Instruments**

Derivative financial instruments are valued based on quoted market prices. Gains or losses on these instruments are recognized with changes in market value, and are included in the determination of current year change in fair value of investments.

e) **Capital Assets**

Capital assets are recorded at cost and amortized over their estimated useful lives. Amortization is calculated using the straight line method at the following annual rates:

Furniture and equipment	10-25%
Computer hardware and software	20-33.3%

Software under development is not amortized until implemented.

f) **Compensation**

Details of senior staff compensation and Board member remuneration included in "Salaries and benefits" (Note 11) are presented in the Compensation and Discussion Analysis section of the Annual Report.

g) **Measurement Uncertainty**

The preparation of financial statements, in conformity with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

Measurement uncertainty exists in the calculation of the Plans' actuarial value of accrued benefits. Uncertainty arises because the Plans' actual experience may differ significantly from assumptions used in the calculation of the Plans" accrued benefits.

Measurement uncertainty exists in the valuation of the Plans' private investments as values may differ significantly from the values that would have been used had a ready market existed for these investments.

h) **Future Accounting Requirements**

The Canadian Accounting Standards Board (AcSB) has confirmed that Section 4600 Pension Plans will replace the existing Section 4100 Pension Plans on January 1, 2011. The Plans will adopt these new standards for the fiscal year ending August 31, 2012, including comparative figures. The adoption of Section 4600 Pension Plans will result in additional disclosures but will not have a significant impact on the Plans' financial position or operations.

NOTE 4
INVESTMENTS

$ Thousands	2010		2009	
	Fair Value	Cost	Fair Value	Cost
Fixed Income and Cash				
Cash	$ 34,197	$ 34,197	$ 47,276	$ 47,276
Money market securities	155,856	155,856	110,981	110,981
Bonds and debentures	1,805,110	1,708,117	597,921	568,223
	1,995,163	1,898,170	756,178	726,480
Equities				
Publicly traded equities				
Canadian	1,156,825	1,003,740	1,016,244	958,170
Global	2,141,958	2,265,390	1,857,460	1,899,497
Non publicly traded equities	208,802	222,145	127,678	157,339
	3,507,585	3,491,275	3,001,382	3,014,956
	$ 5,502,748	$ 5,389,445	$ 3,757,560	$ 3,741,436

a) Derivative Contracts

Derivative contracts are financial contracts, the value of which is derived from the value of underlying assets, indices, interest rates or currency rates.

- Foreign currency forwards are contractual obligations either to buy or sell specified amounts of foreign currencies at predetermined future dates and exchange rates;
- Credit default swaps allow counterparties to buy and sell protection on credit risk inherent in a bond;
- Interest rate swaps allow parties to exchange fixed and floating interest rate cash flows based on notional amounts; and,
- Futures contracts are agreements to receive or pay cash on settlement dates based on changes in the levels of specified indices.

The maturities, notional amounts and the net fair values of the Plans' derivative contracts are as follows:

	2010					2009	
	Terms of Maturity (%)			$ Thousands		$ Thousands	
	Within 1 Year	1 to 3 Years	Over 3 Years	Notional Amount	Net Fair Value	Notional Amount	Net Fair Value
Foreign currency forwards	100	–	–	2,099,149	(1,355)	1,060,685	3,614
Credit default swaps	–	61	39	3,252	(1,935)	14,104	(391)
Interest rate swaps	–	27	73	60,026	(4,398)	56,686	3,028
Fixed income futures	100	–	–	25,227	16,402	21,604	272

b) Interest Rate Risk

Interest rate risk relates to the impact of interest rate changes on the Plans' cash flows and financial position. This risk arises from differences in the timing and amount of cash flows related to the Plans' assets and liabilities.

As at August 31, 2010, a 1% increase in nominal interest rates would result in a decline in the fair value of Fixed Income investments of 7.6 % (2009: 7.0%).

Based on fair values at August 31, 2010, Fixed Income investments have the following average effective yields and term structures:

	2010					2009	
	$ Thousands					$ Thousands	
	Terms of Maturity						
	Within 1 Year	1 to 5 Years	Over 5 Years	Total	Average Effective Yield	Total	Average Effective Yield
Money-market securities	155,856	–	–	155,856	0.79%	110,981	0.28%
Bonds and debentures	69,923	566,116	1,169,071	1,805,110	4.12%	597,921	5.17%

c) Credit Risk

Credit risk arises from the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract.

The Plans limit their credit risk by dealing with counterparties that are considered to be of high quality, setting and monitoring compliance with portfolio guidelines, diversification and obtaining collateral where appropriate.

The Plans record all investments at fair value. Consequently, investment values reflected in Note 4 of these financial statements represent the maximum credit risk exposure of the Plans as at August 31, 2010.

d) Currency Risk

Currency risk arises from the Plans' holding of investments that are denominated in foreign currencies. Currency exposure may be managed using derivative contracts, primarily currency forwards. The Plans' foreign currency exposure is as follows:

$ Thousands	2010			2009
	Foreign Currency Exposure	Currency Derivatives	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States	$ 1,305,033	$ (170,883)	$ 1,134,150	$ 976,913
Euro	328,805	(81,790)	247,015	291,209
United Kingdom	231,188	(42,101)	189,087	178,036
Japan	120,353	56,568	176,921	162,785
Switzerland	116,902	14,448	131,350	83,467
Hong Kong	63,977	–	63,977	43,755
Other	128,546	94,816	223,362	209,524
	$ 2,294,804	$ (128,942)	$ 2,165,862	$ 1,895,689

NOTE 5
RECEIVABLES

$ Thousands	2010	2009
Accrued income	$ 22,852	$ 9,140
Contributions - teachers	11,324	11,166
Contributions receivable from the Province	8,981	3,733
Other	215	176
	$ 43,372	$ 24,215

NOTE 6
LOAN RECEIVABLE FROM THE PROVINCE

$ Thousands	2010	2009
Opening balance	$ 1,184,685	$ 944,099
Contributions relating to Pre-September 1992 period	–	(243,949)
Benefit payments relating to Pre-September 1992 period	–	408,448
Interest on Loan Receivable from the Province	1,233	76,087
Payment received from the Province	(1,185,918)	–
	$ –	$ 1,184,685

During the year $414 million was received from the Province and was distributed as benefit payments relating to the Pre-September 1992 period.

NOTE 7
CAPITAL ASSETS

$ Thousands	2010			2009
	Cost	Accumulated Amortization	Net	Net
Furniture and equipment	$ 507	$ 277	$ 230	$ 46
Computer hardware and software	4,120	3,953	167	238
	$ 4,627	$ 4,230	$ 397	$ 284

NOTE 8
ACCOUNTS PAYABLE

$ Thousands	2010	2009
Tax withholdings	$ 7,050	$ 6,583
Investment transactions	2,300	2,270
Supplementary Employee Pension Plan	966	823
Other	2,930	1,479
	$ 13,246	$ 11,655

NOTE 9
INVESTMENT EARNINGS/(LOSSES)

$ Thousands	2010	2009
Interest and dividend income		
Cash and money market securities	$ 1,844	$ 3,335
Bonds and debentures	51,514	76,216
Publicly traded equities		
Canadian	27,078	40,969
Global	42,794	46,822
Non publicly traded equities	214	859
	123,444	118,201
Realized net gain (loss) on disposal of investments	52,441	(486,306)
Unrealized net gain (loss) on investments	97,181	(151,482)
	$ 273,066	$ (519,587)

NOTE 10
CONTRIBUTIONS

$ Thousands	2010	2009
Teachers		
Current service	$ 194,915	$ 181,929
Current service additional 10% COLA	12,776	11,835
Deficiency	56,086	40,822
	263,777	234,586
The Province		
Current service	193,677	178,001
Deficiency	52,696	37,821
	246,373	215,822
Employers		
Current service	1,136	869
Deficiency	14	11
	1,150	880
Past service purchases	5,649	4,884
Transfers from other plans	7,917	11,711
	$ 524,866	$ 467,883

NOTE 11
ADMINISTRATIVE EXPENSES

$ Thousands	2010		2009
	Budget	Actual	Actual
Investment management	$ 14,894	$ 11,495	$ 9,976
Salaries and benefits	5,087	5,024	4,481
Custodial and banking	1,126	1,078	992
External professional services	1,124	904	1,330
Communications	761	622	601
Premises and equipment	638	524	604
Board and Investment Committee	152	160	116
Audit	70	75	78
Other	62	80	21
	$ 23,914	$ 19,962	$ 18,199

NOTE 12
OBLIGATIONS FOR BENEFITS

a) Valuations and Assumptions

Best-estimate valuations of the Teachers' Pension Plan for the Post-August 1992 period and the Private School Teachers' Pension Plan were done as at August 31, 2010. Valuations for the Plans were also prepared as at August 31, 2009. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations are based on management's best estimate of future events.

The major long-term economic assumptions used in the best-estimate valuations are:

	2010	2009
Rate of return on invested assets	7.00%	7.00%
Rate of Alberta inflation	2.75%	2.75%
Real wage increases	1.00%	1.00%

Future experience will differ from those assumptions. Any differences between the assumptions and future experience will emerge as gains or losses in future best-estimate valuations.

b) Sensitivity of Changes in Major Assumptions

The table below shows the impact of changes to major assumptions, holding all other assumptions constant:

	Teachers' Pension Plan		Private School Teachers' Pension Plan	
	0.50% decrease in Rate of Return on Invested Assets	0.50% increase in Rate of Inflation	0.50% decrease in Rate of Return on Invested Assets	0.50% increase in Rate of Inflation
Increase in current service costs (% of total teacher salaries)	1.52%	1.22%	1.89%	1.39%
Increase in accrued pension benefits	$627 million	$433 million	$3 million	$2 million

The current service cost (excluding 0.2% for administrative expenses) as a per cent of total teacher salaries for the Teachers' Pension Plan was 13.66% and for the Private School Teachers' Pension Plan was 14.71%.

c) Results Based on Valuations

The valuation for the Post-August 1992 period of the Teachers' Pension Plan as at August 31, 2010 determined a deficiency of $1.924 billion. The valuation for the Private School Teachers' Pension Plan to August 31, 2010 determined a deficiency of $6.349 million.

$ Thousands	2010			2009		
	Teachers' Pension Plan	Private Teachers'	Total	Teachers' Pension Plan	Private Teachers'	Total
Net assets at beginning of year	$ 4,929,596	$ 26,844	$ 4,956,440	$ 5,106,622	$ 30,771	$ 5,137,393
Net contributions	497,170	2,027	499,197	432,278	1,444	433,722
Benefits	(171,674)	(1,355)	(173,029)	(151,647)	(1,329)	(152,976)
Investment earnings /(losses)	271,587	1,479	273,066	(515,674)	(3,913)	(519,587)
Interest on Loan Receivable from Province	1,233	—	1,233	76,087		76,087
Administrative expenses	(19,854)	(108)	(19,962)	(18,070)	(129)	(18,199)
Net Assets	5,508,058	28,887	5,536,945	4,929,596	26,844	4,956,440
Actuarial value of accrued pension benefits	(7,432,452)	(35,236)	(7,467,688)	(6,829,453)	(32,201)	(6,861,654)
Deficiency	$ (1,924,394)	$ (6,349)	$ (1,930,743)	$ (1,899,857)	$ (5,357)	$ (1,905,214)

NOTE 13
INVESTMENT RETURNS AND RELATED BENCHMARK RETURNS

Investment returns and related benchmark returns by Plan for the years ended August 31 are as follows:

Plan	2010		2009	
	Investment Return	Benchmark Return	Investment Return	Benchmark Return
Teachers' Pension Plan – Post August 1992 period	5.6%	5.4%	-8.5%	-6.8%
Private School Teachers' Pension Plan	6.9%	6.4%	-12.7%	-10.7%

Benchmark returns are weighted averages of certain market index returns based on the policy asset mix of each Plan.

NOTE 14
BUDGET INFORMATION

The accrued pension benefits are based on management's best estimates of future events after consultation with the Plans' actuary. Differences between actual results and management's expectations are disclosed as net experience gains in the statement of changes in accrued pension benefits. Accordingly, a budget is not included in these financial statements, with the exception of administrative expenses (Note 11).